DHR

B.J. Walker, Commissioner

Georgia Department of Human Resources • Office of Financial Services
Suite 27-232 • Two Peachtree Street, NW • Atlanta, Georgia 30303-3142
Phone 404-656-2072 • Fax 404-651-9337

Attention: Georgia Hotel and Motel Operators

On April 2, 1987, Act Number 621 amending the Official Code of Georgia Annotated Section 48-13-51 became effective. This Act provides that Georgia State or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging. Sales tax is not exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is not considered to be payment made directly by a State agency from appropriated funds. Upon verification of the identity of the State official or employee identified below, Georgia hotel and motel operators are authorized to exempt the individual from any applicable county or municipal lodging excise tax. Sales tax, however, should continue to be charged.

A copy of this certification should be maintained with your tax records to document the individual's status as a State official or employee traveling on official business. If you have any questions, please contact the accounting or fiscal office of the Department or agency employing the individual identified below.

State Of Georgia

Certificate Of Exemption of Local Hotel/Motel Excise Tax Certification

This is to certify that the lodging obtained on the date(s) identified below was required in the discharge of my official duties for the State and qualifies for exemption of the local hotel/motel excise tax under the Official Code of Georgia Annotated Chapter 48-13-51 (as amended by Act 621, Georgia Laws 1987).

_____ _____

Signature of Official or Employee | Date

_____ _____

Name of Official or Employee | Title

Date(s) of Lodging: _____

Amy Morgan (404) 656-2491
Accounting / Fiscal Office Contact