

April 11, 2002

**GEORGIA HOTEL AND MOTEL OPERATORS:**

On April 2, 1987, Act No. 621 amending section 48-13-51 of the Georgia Code 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 bill 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 notification 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 Fiscal or Accounting Office of the department or agency employing the individual identified below.

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**STATE OF GEORGIA  
EXEMPTION OF THE 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 OCGA CHAPTER 48-13, (AMENDED BY ACT 621).

Signature of Official or Employee \_\_\_\_\_ Date \_\_\_\_\_

(Printed or Typed)

Name of Official or Employee \_\_\_\_\_  
(Name) (Title)

Agency Representing \_\_\_\_\_

Accounting / Fiscal Office Contact Debbie Thornley Phone No. (478) 471- 2728

Dates of Lodging \_\_\_\_\_

Form – HMTAX1