

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 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 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 **Human Resources Office** of the department or agency employing the individual identified below.

STATE OF GEORGIA

EXEMPTION OF THE LOCAL HOTEL-MOTEL EXCISE TAX

CERTIFICATION

THIS 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 QUALIFIED FOR EXEMPTION OF THE LOCAL HOTEL/MOTEL EXCISE TAX UNDER OCGA CHAPTER 48-13 (AMENDED BY ACT 621).

Signature of Official or Employee _____ Date: _____

Print or Type

Name of Office or Employee _____
(Name) (Title)

Agency Representing: Augusta State University, 2500 Walton Way, Augusta, GA 30904-2200

Human Resources Contact: Walter Alexanderson, Director of Human Resources Phone No. (706)737-1763

Date(s) of Lodging _____



Business Procedures Manual

4.5.7 Taxes Associated with Lodging Expenses

Employees should review hotel/motel receipts to ensure that taxes have been applied correctly to their lodging expenses, in accordance with the state tax laws and regulations. Employees should attempt to resolve any problems with the billing prior to checkout.

Lodging Paid Directly by Employees

If lodging is paid directly by the employee by personal credit card, personal check, or cash, state and local government officials and employees traveling within the state on official business are **exempt** from paying the **county or municipal excise tax** on lodging ("hotel/motel" or "occupancy" tax) pursuant to OCGA 48-13-51. Employees **are required** to pay any state/local sales and use taxes.

The exemption when paying by personal credit card, check or cash **only** applies to the hotel/motel tax. This exemption does not apply to employees staying at an out-of-state hotel/motel.

Employees should provide proper identification to document their employment as a state or local government employee when they check in at the hotel/motel. Employees should also submit a copy of the hotel/motel tax-exemption form when they register. See [Section 4.11](#) for a link to the Exemption Form For Local Hotel/Motel Excise Tax.

If the hotel refuses to accept the hotel/motel tax-exemption form at check-in, the employee should attempt to resolve the issue with hotel management before checking out at the end of their stay. Employees should also review hotel/motel receipts prior to leaving the premises to ensure that taxes have been applied correctly to their lodging expenses in accordance with the state tax laws and regulations and resolve any potential problems and overcharges.

If the matter is not resolved by the time the employee checks out, the employee should pay the tax. The employee should explain the payment of the tax as an unusual expense on their travel statement.

Institutions are authorized to reimburse employees for the hotel/motel tax if the employee provides the institution with the following information:

- Employee name;
- Date(s) of lodging;
- Name, address, telephone number of hotel; and,
- Documentation from the hotel/motel of their refusal to omit the tax.

Institutions should forward this information to the SAO by email to: SAO_Reporting@sao.ga.gov, or by regular mail to: 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334.