

ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

On April 2, 1987, Act Number 621 amending Official Code of Georgia Annotated 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 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 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**

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 Official Code of Georgia Annotated Chapter 48-13, (as amended by Act 621, Georgia Laws 1987).

Signature of Official or Employee: _____ **Date:** _____

PRINT OR TYPE

Name of Official or Employee: _____

Title of Official or Employee: _____

Agency Represented: Georgia Highlands College

Accounting/Fiscal Office Contact: Karen Ingle **Phone No.:** (706) 368-7734

Date(s) of Lodging: _____