



## State of Georgia Exemption of the Local Hotel/Motel Excise Tax

### Georgia Hotel & Motel Operation

On April 2, 1987, Act No. 621 amending Official Code of Georgia (OCGA) 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 sale 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 Office of Disbursements or department employing the individual identified on this form.

Certification – This is to certify that the lodging obtained on the date(s) identified to the side 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 (OCGA) Annotated Chapter 48-13. (Amended by Act No. 621)

Name of Georgia State University Employee (please print)

---

Signature

---

Date

---

Agency Reporting:

Financial Operations – Office of Disbursement Contact:  
Jean Pearson, Director of Disbursements  
Phone: (404) 413-3044

Date(s) of Lodging:

---