



4.5.7 Taxes Associated with Lodging Expenses

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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.

Lodging Paid Directly by State or Local Government

If lodging is paid directly by the state or local government, such as by direct-bill, state credit card, or government check, the hotel/motel should not collect any taxes associated with the lodging expenses.



**STATE OF GEORGIA
CERTIFICATE OF EXEMPTION OF LOCAL HOTEL/MOTEL EXCISE TAX**

ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

Effective April 2, 1987, Act Number 621 amending Official Code of Georgia Annotated Section 48-13-51 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, often referred to as local hotel/motel tax.

Upon verification of the identity of the government official or employee identified below, Georgia hotel and motel operators are required to exempt the individual from any applicable tax(es), as outlined below.

Tax	Acceptable Payment Methods	Required Form(s) – Provided by the Traveler
Occupancy Tax (local, county, or municipal lodging, or excise tax)	ALL payment methods accepted (Personal or Government payment)	State of GA Certificate of Exemption of Local Hotel/Motel Excise Tax

A copy of this exemption form must be maintained with hotel tax records to document the individual's status as a government official or employee traveling on official business. If you have any questions, please contact the traveler's accounting or fiscal office contact, identified below.

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 named agency, 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 _____

Please complete below:

Name of Official or Employee _____

Title of Official or Employee _____

Government Agency Represented _____

Accounting/Fiscal Office Contact Name _____ Phone No. _____

Date(s) of Lodging _____

NOTE: Government officials or employees are also exempt from Georgia State Sales Tax when individuals submit the "Department of Revenue Sales Tax Certificate of Exemption Form (ST-5)" to hotel operators. The payment methods that are applicable to the exemption of this sales tax are either a State of Georgia issued credit card or payments made by directly billing the governmental organization.