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

## ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

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Date

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 Trayeler
Occupancy Tax (local, county, or	ALL payment methods accepted	State of GA Certificate of Exemption
municipal lodging, or excise tax)	(Personal or Government payment)	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).

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

Title of Official or Employee			
Government Agency Represented	PICKENS COUNTY BOARD OF EDUCATION		
Accounting/Fiscal Office Contact Na	ameCINDY LITTLE	Phone No. 706-253-1700	
Date(s) of Lodging		·····	

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.