



**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.

| <b>Tax</b>   | <b>Acceptable Payment Methods</b>                                | <b>Required Form(s) – Provided by the Traveler</b>                   |
|--|--|--|
| Occupancy Tax (local, county, or municipal lodging, or excise tax) | ALL payment methods accepted<br>(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.**