

House Bill 590

By: Representative Jamieson of the 22<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

To amend Code Section 48-8-50 of the Official Code of Georgia Annotated, relating to compensation of dealers for reporting and paying tax, so as to increase the deduction which may be taken by the dealer from 3 percent to 4.5 percent; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-8-50 of the Official Code of Georgia Annotated, relating to compensation of dealers for reporting and paying tax, is amended by striking subsection (b) in its entirety and inserting in lieu thereof a new subsection (b) to read as follows:

"(b) Each dealer required to file a return under this article shall include such dealer's certificate of registration number or numbers for each sales location or affiliated entity of such dealer on such return. In reporting and paying the amount of tax due under this article, each dealer shall be allowed the following deduction, but only if the amount due was not delinquent at the time of payment; and that deduction shall be subject to the provisions of subsection (f) of this Code section pertaining to calculation of the deduction when more than one tax is reported on the same return:

(1) With respect to each certificate of registration number on such return, a deduction of 4.5 3 percent of the first \$3,000.00 of the combined total amount of all sales and use taxes reported due on such return for each location other than the taxes specified in paragraph (3) of this subsection;

(2) With respect to each certificate of registration number on such return, a deduction of one-half of 1 percent of that portion exceeding \$3,000.00 of the combined total amount of all sales and use taxes reported due on such return for each location other than the taxes specified in paragraph (3) of this subsection; and

(3) With respect to each certificate of registration number on such return, a deduction of 4.5 3 percent of the combined total amount due of all sales and use taxes on motor fuel

1 as defined under paragraph (9) of Code Section 48-9-2, which are imposed under any  
2 provision of this title, including, but not limited to, Code Section 48-9-14 and sales and  
3 use taxes on motor fuel imposed under any of the provisions described in subsection (f)  
4 of this Code section."

5 **SECTION 2.**

6 This Act shall become effective on January 1, 2002.

7 **SECTION 3.**

8 All laws and parts of laws in conflict with this Act are repealed.