

Senate Bill 107

By: Senator Cagle of the 49th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-89 of the Official Code of Georgia Annotated, relating to
2 dealers' sales and use tax returns as to gross proceeds, so as to change certain provisions
3 regarding dealers' returns; to provide for collection of certain data; to provide for other
4 matters relative to the foregoing; to provide an effective date; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-89 of the Official Code of Georgia Annotated, relating to dealers' sales
9 and use tax returns as to gross proceeds, is amended by adding two new subsections at the
10 end thereof, to be designated subsections (e) and (f), to read as follows:

11 "(e) Returns submitted pursuant to this chapter shall identify the location of each retail
12 establishment at which any of the taxes remitted were collected including showing
13 separately retail sales made within the limits of a municipality and retail sales made within
14 the unincorporated area of a county. The commissioner is directed to collect, compile, and
15 maintain retail sales tax data by point of sale showing separately retail sales made within
16 the limits of a municipality and sales made within the unincorporated area of a county.
17 Such data shall be public records for purposes of Article 4 of Chapter 18 of Title 50.

18 (f) Within ten days of receipt of a complete annexation report submitted pursuant to Code
19 Section 36-36-3, the Department of Community Affairs shall provide a copy of such report
20 to the commissioner."

21 **SECTION 2.**

22 This Act shall become effective on January 1, 2004.

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- SECTION 3.**

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- All laws and parts of laws in conflict with this Act are repealed.