

House Bill 544

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

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-103 of the Official Code of Georgia Annotated, relating to  
2 quarterly, monthly, and jeopardy returns, so as to increase the threshold for filing monthly  
3 returns; to provide an effective date; to provide for applicability; to repeal conflicting laws;  
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-7-103 of the Official Code of Georgia Annotated, relating to quarterly,  
8 monthly, and jeopardy returns, is amended by striking subsections (a) and (b) and inserting  
9 in their place new subsections (a) and (b) to read as follows:

10 "(a) Every employer whose tax withheld or required to be withheld is ~~\$200.00~~ \$1,000.00  
11 or less per month is required to file and remit payment to the department on or before the  
12 last day of the month following the end of the quarter.

13 (b) Every employer whose tax withheld or required to be withheld exceeds ~~\$200.00~~  
14 \$1,000.00 per month is required to file and remit payment to the department on or before  
15 the fifteenth day of the following month; provided, however, that the commissioner shall  
16 be authorized to promulgate rules and regulations to permit the filing of such returns on a  
17 quarterly basis."

18 **SECTION 2.**

19 This Act shall become effective upon its approval by the Governor or upon its becoming law  
20 without such approval and shall be applicable to all taxable years beginning on or after  
21 January 1, 2004.

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.