

## House Bill 1506

By: Representatives Houston of the 170<sup>th</sup>, Burkhalter of the 50<sup>th</sup>, Ehrhart of the 36<sup>th</sup>, Royal of the 171<sup>st</sup>, Harbin of the 118<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to imposition, rate, collection, and assessment of state sales and use tax,  
3 so as to prohibit certain sales at any business location where the state revenue commissioner  
4 has revoked such business location's certificate of registration; to provide for criminal  
5 penalties; to provide an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

8 Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
9 relating to imposition, rate, collection, and assessment of state sales and use tax, is amended  
10 by striking Code Section 48-8-62, relating to revocation or suspension of certificate of  
11 registration, and inserting in its place a new Code Section 48-8-62 to read as follows:  
12 "48-8-62.

13 (a) Whenever any person fails to comply with any provision of this article or with any rule  
14 or regulation of the commissioner relating to this article, the commissioner, upon hearing,  
15 after giving the person ten days' notice in writing specifying the time and place of hearing  
16 and requiring him to show cause why his certificate of registration should not be revoked,  
17 may revoke or suspend any one or more of the certificates of registration held by the  
18 person. The notice may be served in person or by registered or certified mail or statutory  
19 overnight delivery directed to the last known address of the person.

20 (b)(1) Each place of business for which a certificate of registration has been revoked by  
21 the commissioner pursuant to subsection (a) of this Code section shall, for a period of five  
22 years commencing from the date of such certificate revocation, be prohibited from selling  
23 any alcoholic beverages at such place of business and prohibited from selling any lottery  
24 tickets authorized under Chapter 27 of Title 50.

25 (2) Any person who violates paragraph (1) of this subsection shall be guilty of a  
26 misdemeanor."

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**SECTION 2.**

- 2 This Act shall become effective upon its approval by the Governor or upon its becoming law  
3 without such approval.

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**SECTION 3.**

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