

The House Committee on Ways and Means offers the following substitute to HB 1506:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to general provisions regarding state sales and use tax, so as to provide  
3 for increased criminal penalties with respect to violations of said Article 1; to provide for  
4 increased penalties with respect to filing false or fraudulent returns; to provide for increased  
5 criminal penalties with respect to failure to furnish certain returns or records; to provide an  
6 effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
10 relating to general provisions regarding state sales and use tax, is amended by striking Code  
11 Section 48-8-7, relating to violations of said Article 1, and inserting in its place a new Code  
12 Section 48-8-7 to read as follows:

13 "48-8-7.

14 (a) It shall be unlawful for any dealer to knowingly and willfully fail, neglect, or refuse to  
15 collect the tax provided in this article, either by himself or through his agents or employees.

16 (b) In addition to the penalty of being liable for and paying the tax himself, any person  
17 who violates subsection (a) of this Code section shall be guilty of a misdemeanor ~~and, upon~~  
18 ~~conviction thereof, shall be punished by a fine of not more than \$100.00 or imprisonment~~  
19 ~~in the county jail for not more than three months, or both~~ of a high and aggravated nature  
20 and, upon conviction thereof, shall be punished by a fine of not more than \$5,000.00 or  
21 imprisonment for not more than one year, or both. Upon the second or subsequent  
22 conviction of a person who violates subsection (a) of this Code section, the person shall be  
23 guilty of a felony and shall be punished by a fine of not more than \$10,000.00 or  
24 imprisonment for not more than five years, or both."



1 "48-8-10.

2 (a) It shall be unlawful for any dealer subject to this article to knowingly and willfully fail  
3 to keep records or to fail to open the records to inspection as required by law.

4 (b) Any person who violates subsection (a) of this Code section shall be guilty of a  
5 misdemeanor of a high and aggravated nature and, upon conviction thereof, shall be  
6 punished by a fine of not more than \$5,000.00 or imprisonment for not more than one year,  
7 or both. Upon the second or subsequent conviction of a person who violates subsection (a)  
8 of this Code section, the person shall be guilty of a felony and shall be punished by a fine  
9 of not more than \$10,000.00 or imprisonment for not more than five years, or both."

10 **SECTION 5.**

11 This Act shall not apply to any offense committed before July 1, 2006. Any such offense  
12 shall be punishable as provided by the statute in effect at the time the offense was committed.

13 **SECTION 6.**

14 This Act shall become effective on July 1, 2006.

15 **SECTION 7.**

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