

House Bill 178

By: Representatives Scott of the 2nd, Graves of the 12th, Lindsey of the 54th, Stephens of the 164th, Williams of the 4th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-49 of the Official Code of Georgia Annotated, relating to
2 dealers' sales and use tax returns, so as to change certain provisions regarding estimated tax
3 liability; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-8-49 of the Official Code of Georgia Annotated, relating to dealers' sales
7 and use tax returns, is amended by revising subsection (b) as follows:

8 "(b)(1) As used in this subsection, the term 'estimated tax liability' means a dealer's tax
9 liability, adjusted to account for any subsequent change in the state sales and use tax rate,
10 based on the dealer's average monthly payments for the last fiscal year.

11 (2) If the estimated tax liability of a dealer for any taxable period exceeds ~~\$5,000.00~~
12 \$10,000.00, the dealer shall file a return and remit to the commissioner not less than 50
13 percent of the estimated tax liability for the taxable period on or before the twentieth day
14 of the period. The amount of the payment of the estimated tax liability shall be credited
15 against the amount to be due on the return required under subsection (a) of this Code
16 section. This subsection shall not apply to any dealer unless during the previous fiscal
17 year the dealer's monthly payments exceeded ~~\$5,000.00~~ \$10,000.00 per month for three
18 consecutive months or more nor shall this subsection apply to any dealer whose primary
19 business is the sale of motor fuels who is remitting prepaid state tax under paragraph (2)
20 of subsection (b) of Code Section 48-9-14. No local sales taxes shall be included in
21 determining any estimated tax liability."

22 style="text-align:center">**SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.