

Senate Bill 92

By: Senators Pearson of the 51st, Mullis of the 53rd, Balfour of the 9th, Seabaugh of the 28th and Rogers of the 21st

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to provide for collection of certain data; to provide for powers, duties,
3 and authority of the state revenue commissioner, the Department of Revenue, and the
4 Department of Community Affairs with respect to the foregoing; to provide for other matters
5 relative to the foregoing; to provide an effective date; to repeal conflicting laws; and for other
6 purposes.

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8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9

SECTION 1.

10 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
11 taxes, is amended by adding a new Code section to read as follows:

12 "48-8-6.1.

13 (a) Returns submitted pursuant to this chapter shall identify the location of each retail
14 establishment at which any of the taxes remitted were collected including showing
15 separately retail sales made within the limits of a municipality and retail sales made within
16 the unincorporated area of a county. The commissioner is directed to collect, compile, and
17 maintain retail sales tax data showing separately retail sales made within each county as
18 well as showing separately retail sales made within the limits of a municipality and sales
19 made within the unincorporated area of a county. In the event that a municipality is located
20 in more than one county, the compiled sales tax data shall distinguish between sales made
21 within the municipal limits with respect to each county in which the municipality is
22 located. Such data shall be public records for purposes of Article 4 of Chapter 18 of Title
23 50.

24 (b) The Department of Community Affairs shall provide quarterly reports to the
25 commissioner delineating any changes in municipal boundaries or the creation of any new
26 municipalities."

1 **SECTION 2.**

2 This Act shall become effective on July 1, 2007.

3 **SECTION 3.**

4 All laws and parts of laws in conflict with this Act are repealed.