

The Senate Committee on Finance offered the following substitute to SB 92:

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 sales tax data; to provide for powers,
3 duties, 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:**

SECTION 1.

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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) The commissioner is directed to collect, compile, and maintain retail sales tax data
14 showing separately retail sales made within each county as well as showing separately
15 retail sales made within the limits of a municipality and sales made within the
16 unincorporated area of a county. In the event that a municipality is located in more than
17 one county, the compiled sales tax data shall distinguish between sales made within the
18 municipal limits with respect to each county in which the municipality is located. Such
19 data shall be public records for purposes of Article 4 of Chapter 18 of Title 50.

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

SECTION 2.

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

SECTION 3.

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- 2 All laws and parts of laws in conflict with this Act are repealed.