

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

AS PASSED SENATE

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:**

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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) 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) For purposes of this Code section, the commissioner shall not require a dealer or
21 retailer to report any sales location more than once except when a sales location is changed
22 by action of the dealer or retailer.

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

26 (d) The commissioner shall promulgate such rules and regulations as are necessary to carry
27 out the requirements of this Code section."

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4 All laws and parts of laws in conflict with this Act are repealed.