

Senate Bill 431

By: Senators Hawkins of the 49th, Shafer of the 48th, Butterworth of the 50th, Murphy of the 27th, Grant of the 25th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding specific, business, and occupation taxes, so as to
3 require under certain circumstances a municipality or county which imposes certain
4 occupation taxes or regulatory fees to collect from taxpayers certain information and to
5 provide electronically annual information to the Department of Revenue in connection
6 therewith; to provide for procedures, conditions, and limitations; to provide for powers,
7 duties, and authority of the Department of Revenue and the state revenue commissioner; to
8 provide an effective date; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

11 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
12 general provisions regarding specific, business, and occupation taxes, is amended by adding
13 a new Code section to read as follows:

14 "48-13-20.1.

15 (a) The provisions of this Code section shall apply only in a municipality or county
16 levying an occupation tax or regulatory fee under this article and shall apply only upon the
17 adoption of a resolution of such governing authority consenting to the applicability of this
18 Code section.

19 (b) Following the adoption of the resolution provided for in subsection (a) of this Code
20 section, any person who performs any business, occupation, or profession and who is
21 subject to an occupation tax or regulatory fee under this article shall be subject to the
22 requirements of this Code section. Such person shall provide to the municipality or county
23 levying an occupation tax or regulatory fee under this article, at the time such occupation
24 tax or regulatory fee is due and payable, the information required under subsection (c) of
25 this Code section. Such municipality or county shall provide written notice to such person
26 that such information, or the refusal to provide such information, shall be provided to the

27 department. The failure or refusal of such person to provide such information shall not toll
28 or extend the time of payment established for such occupation tax or regulatory fee under
29 Code Section 48-13-20.

30 (c) The following information shall be requested from such person by such municipality
31 or county:

32 (1) The name of such business;

33 (2) The mailing address of such business or the actual physical location of such business
34 if the mailing address is a post office box; and

35 (3) The sales and use tax identification number assigned to such business by the
36 department if such business is required to have such number pursuant to Article 1 of
37 Chapter 8 of this title.

38 (d) Within 30 days of the time of payment of such occupation tax or regulatory fee under
39 Code Section 48-13-20, the municipality or county collecting the occupation tax or
40 regulatory fee and the information authorized under subsection (c) of this Code section
41 from such person shall submit electronically to the department the information received
42 from such person under subsection (c) of this Code section. Such municipality or county
43 shall also assign any applicable North American Industry Classification Code number or
44 numbers to such business and submit that information electronically to the department.

45 (e) The department shall establish and maintain an appropriate website or electronic portal
46 for the submission by municipalities and counties of the information required by this Code
47 section.

48 (f) The commissioner shall promulgate any rules and regulations necessary to implement
49 and administer this Code section."

50 **SECTION 2.**

51 This Act shall become effective upon its approval by the Governor or upon its becoming law
52 without such approval.

53 **SECTION 3.**

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