

House Bill 1240

By: Representatives Parsons of the 42<sup>nd</sup> and Manning of the 32<sup>nd</sup>

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 the determination of proper addresses using ZIP Codes;  
3 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 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
7 taxes, is amended by adding a new Code section to read as follows:

8 "48-8-6.1.

9 Unless otherwise expressly provided in this chapter, whenever any provision of this chapter  
10 provides for the levy, imposition, collection, or distribution of sales and use taxes by any  
11 county or municipality, or provides for the collection of such taxes by a private person or  
12 entity on behalf of the county or municipality levying or imposing such tax, any  
13 requirement that such taxes are to be levied, imposed, collected, or distributed based on the  
14 address or place of primary use of the person or entity subject to the tax shall be based on  
15 the United States postal ZIP Code of nine or more digits within which the address of the  
16 property or place of primary use is located."

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

18 All laws and parts of laws in conflict with this Act are repealed.