

House Bill 1408

By: Representative Meadows of the 5<sup>th</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 collection of certain data with respect to distribution of  
3 sales tax proceeds; to provide an effective date; to repeal conflicting laws; and for other  
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

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

9 "48-8-6.1.

10 In the event that a taxpayer resides within a county or municipality but has a postal address  
11 in a separate county or municipality or resides within a county where the ZIP Code  
12 applicable to that county also applies to one or more other counties, such taxpayer shall be  
13 required to provide both the physical address, including the complete nine-digit ZIP Code  
14 or county, and the postal address, including the complete nine-digit ZIP Code or county,  
15 to the dealer or retailer when purchasing any or all retail goods, including goods purchased  
16 through a catalog or over the Internet. The dealer shall use the physical address given by  
17 the taxpayer in order to identify where the local sales tax should be distributed."

18 **SECTION 2.**

19 This Act shall become effective on July 1, 2010.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.