

House Bill 128

By: Representative Benton of the 31<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to  
2 disabled veterans and blind persons engaging in peddling, operating businesses, or practicing  
3 professions, so as to provide that a certificate of eligibility for an exemption from occupation  
4 taxes, administrative fees, and regulatory fees shall be valid for a period of ten years; to  
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to disabled  
9 veterans and blind persons engaging in peddling, operating businesses, or practicing  
10 professions, is amended by revising Code Section 43-12-3, relating to application for  
11 certificate of eligibility, as follows:

12 "43-12-3.

13 All persons within the groups enumerated in Code Section 43-12-1 seeking a certificate of  
14 exemption from the payment of occupation taxes, administrative fees, or regulatory fees  
15 for peddling, conducting a business, or practicing a profession or semiprofession must first  
16 make application to the judge of the probate court of the county in which he or she resides  
17 for a certificate of eligibility. Each applicant shall make an affidavit before the judge of  
18 the probate court that he or she is not subject to payment of any income taxes to this state.  
19 Upon receipt of the evidence required in Code Section 43-12-2 and the execution of the  
20 affidavit required by this Code section, the judge of the probate court shall issue a  
21 certificate of eligibility stating that the applicant has furnished the proof required for the  
22 issuance of a certificate of exemption required by the commissioner of veterans service.  
23 Such certificate of eligibility shall be valid for a period of ten years from the date of issue."

24 **SECTION 2.**

25 All laws and parts of laws in conflict with this Act are repealed.