

House Bill 25

By: Representatives Scott of the 2<sup>nd</sup>, Jerguson of the 22<sup>nd</sup>, and Williams of the 4<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-49 of the Official Code of Georgia Annotated, relating to  
2 dealers' sales and use tax returns, so as to change certain provisions regarding estimated tax  
3 liability; 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 Code Section 48-8-49 of the Official Code of Georgia Annotated, relating to dealers' sales  
7 and use tax returns, is amended by revising subsection (b) as follows:

8 "(b)(1) As used in this subsection, the term 'estimated tax liability' means a dealer's tax  
9 liability, adjusted to account for any subsequent change in the state sales and use tax rate,  
10 based on the dealer's average monthly payments for the last fiscal year.

11 ~~(2) If the estimated tax liability of a dealer for any taxable period exceeds \$5,000.00, the~~  
12 ~~A dealer shall not be required to file a return and remit to the commissioner not less than~~  
13 ~~50 percent of the any estimated tax liability for the taxable period on or before the~~  
14 ~~twentieth day of the period. The amount of the payment of the estimated tax liability shall~~  
15 ~~be credited against the amount to be due on the return required under subsection (a) of~~  
16 ~~this Code section. This subsection shall not apply to any dealer unless during the~~  
17 ~~previous fiscal year the dealer's monthly payments exceeded \$5,000.00 per month for~~  
18 ~~three consecutive months or more nor shall this subsection apply to any dealer whose~~  
19 ~~primary business is the sale of motor fuels who is remitting prepaid state tax under~~  
20 ~~paragraph (2) of subsection (b) of Code Section 48-9-14. No local sales taxes shall be~~  
21 ~~included in determining any estimated tax liability."~~

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

23 All laws and parts of laws in conflict with this Act are repealed.