

House Bill 360

By: Representative Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to imposition, rate, collection, and assessment of sales and use taxes, so
3 as to authorize refunds to credit card issuers for certain gasoline or fuel sales to tax-exempt
4 entities; to provide for procedures, conditions, and limitations; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to imposition, rate, collection, and assessment of sales and use taxes, is amended by
10 adding a new Code section to read as follows:

11 "48-8-68.

12 (a) As used in this Code section, the term 'credit card issuer' means the party that extends
13 credit to the qualified tax-exempt entity that purchased gasoline or diesel fuel.

14 (b) In the event that a sale of gasoline or diesel fuel is made to a qualified tax-exempt
15 entity in accordance with Code Section 48-8-3 or other applicable code in the State of
16 Georgia, and such sale is made with the use of a credit card, then the credit card issuer may
17 invoice such qualified tax-exempt entity the net amount of the applicable taxes and obtain
18 a refund for the taxes paid on such purchases.

19 (c) In order to claim a refund for such tax-exempt sales, the credit card issuer shall have
20 paid the merchant or retail location that made the sales in full with all applicable taxes
21 included."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.