

House Bill 915

By: Representative Kidd of the 141st

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-1 of the Official Code of Georgia Annotated, relating to
2 definitions regarding income taxes, so as to change the definition of taxable nonresident; to
3 provide for an effective date; to provide for applicability; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-7-1 of the Official Code of Georgia Annotated, relating to definitions
8 regarding income taxes, is amended by revising paragraph (11) as follows:

9 "(11) 'Taxable nonresident' means:

10 (A)(i) Except as otherwise provided in division (ii) of this subparagraph, every
11 Every individual who is not otherwise a resident of this state for income tax purposes
12 and who regularly and not casually or intermittently engages within this state, by
13 himself or herself or by means of employees, agents, or partners, in employment,
14 trade, business, professional, or other activity for financial gain or profit including,
15 but not limited to, the rental of real or personal property located within this state or
16 for use within this state. 'Taxable nonresident' does not include a legal resident of
17 another state whose only activity for financial gain or profit in this state consists of
18 performing services in this state for an employer as an employee when the
19 remuneration for the services does not exceed the lesser of 5 percent of the income
20 received by the person for performing services in all places during any taxable year
21 or \$5,000.00;

22 (ii) Every individual who is not otherwise a resident of this state for income tax
23 purposes and who regularly or casually or intermittently engages within this state, by
24 himself or herself, in professional sports, performing arts, or entertainment for
25 financial gain or profit. 'Taxable nonresident' does not include a legal resident of
26 another state whose only activity for financial gain or profit in this state consists of

27 performing services as a sports professional, performing artist, or entertainer in this
28 state for an employer as an employee when the remuneration for the services does not
29 exceed the lesser of 5 percent of the income received by the person for performing
30 services as a sports professional, performing artist, or entertainer in all places during
31 any taxable year or \$5,000.00;

32 (B) Every individual who is not otherwise a resident of this state for income tax
33 purposes and who sells, exchanges, or otherwise disposes of tangible property which
34 at the time of the sale, exchange, or other disposition has a taxable situs within this state
35 or who sells, exchanges, or otherwise disposes of intangible personal property which
36 has acquired at the time of the sale, exchange, or other disposition a business or
37 commercial situs within this state;

38 (C) Every individual who is not otherwise a resident of this state for income tax
39 purposes and who receives the proceeds of any lottery prize awarded by the Georgia
40 Lottery Corporation; and

41 (D) Every individual who is not a resident of this state for income tax purposes and
42 who makes a withdrawal as provided for in paragraph (10) of subsection (b) of Code
43 Section 48-7-27."

44 **SECTION 2.**

45 This Act shall become effective upon its approval by the Governor or upon its becoming law
46 without such approval and shall be applicable to all taxable years beginning on or after
47 January 1, 2010.

48 **SECTION 3.**

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