

House Bill 1093

By: Representatives Knight of the 126<sup>th</sup>, O'Neal of the 146<sup>th</sup>, Peake of the 137<sup>th</sup>, Keen of the 179<sup>th</sup>, Bryant of the 160<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to general provisions regarding specific, business, and occupation taxes, so as to  
3 require any municipality or county which imposes certain occupation taxes or regulatory fees  
4 to collect from taxpayers certain information and to provide electronically annual  
5 information to the Department of Revenue in connection therewith; to provide for  
6 procedures, conditions, and limitations; to provide for powers, duties, and authority of the  
7 Department of Revenue and the state revenue commissioner; to provide an effective date;  
8 to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
12 general provisions regarding specific, business, and occupation taxes, is amended by adding  
13 a new Code section to read as follows:

14 "48-13-20.1.

15 (a) Any person who performs any business, occupation, or profession and who is subject  
16 to an occupation tax or regulatory fee under this article shall be subject to the requirements  
17 of this Code section. Such person shall provide to the municipality or county levying an  
18 occupation tax or regulatory fee under this article, at the time such occupation tax or  
19 regulatory fee is due and payable, the information required under subsection (b) of this  
20 Code section. Such municipality or county shall provide written notice to such person that  
21 such information, or the refusal to provide such information, shall be provided to the  
22 department. The failure or refusal of such person to provide such information shall not toll  
23 or extend the time of payment established for such occupation tax or regulatory fee under  
24 Code Section 48-13-20.

25 (b) The following information shall be provided by such person to such municipality or  
26 county:

- 27 (1) The name of such business;  
28 (2) The mailing address of such business or the actual physical location of such business  
29 if the mailing address is a post office box; and  
30 (3) The sales and use tax identification number assigned to such business by the  
31 department if such business is required to have such number pursuant to Article 1 of  
32 Chapter 8 of this title.
- 33 (c) Within 30 days of the time of payment of such occupation tax or regulatory fee under  
34 Code Section 48-13-20, the municipality or county collecting the occupation tax or  
35 regulatory fee and the information required under subsection (b) of this Code section from  
36 such person shall submit electronically to the department the information received from  
37 such person under subsection (b) of this Code section. Such municipality or county shall  
38 also assign any applicable North American Industry Classification Code number or  
39 numbers to such business and submit that information electronically to the department.
- 40 (d) The department shall establish and maintain an appropriate website or electronic portal  
41 for the submission by municipalities and counties of the information required by this Code  
42 section.
- 43 (e) The commissioner shall promulgate any rules and regulations necessary to implement  
44 and administer this Code section."

45 **SECTION 2.**

46 This Act shall become effective upon its approval by the Governor or upon its becoming law  
47 without such approval.

48 **SECTION 3.**

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