

House Bill 115

By: Representatives Parsons of the 42nd, Dollar of the 45th, Manning of the 32nd, and Clark of the 104th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to provide for the determination of proper addresses using ZIP Codes of
3 nine digits; to provide for an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 SECTION 1.

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
7 taxes, is amended by adding a new Code section to read as follows:

8 "48-8-6.1.

9 Unless otherwise expressly provided in this chapter, whenever any provision of this chapter
10 provides for the levy, imposition, collection, or distribution of sales and use taxes by any
11 county or municipality, or provides for the collection of such taxes by a private person or
12 entity on behalf of the county or municipality levying or imposing such tax, any
13 requirement that such taxes are to be levied, imposed, collected, or distributed based on the
14 address or place of primary use of the person or entity subject to the tax shall be based on
15 the United States postal ZIP Code of nine digits within which the address of the property
16 or place of primary use is located. Where the delivery and possession of tangible personal
17 property or services subject to sales and use taxes occur at a retail location, the nine digit
18 ZIP Code for the location of the retailer where the delivery occurs shall be used to
19 determine the location of the transaction. Where the delivery and possession of tangible
20 personal property or services subject to sales and use taxes occurs at any other location, the
21 nine digit ZIP Code for the address of the property where delivery is made and possession
22 is transferred shall be used to determine location of the transaction."

23 SECTION 2.

24 This Act shall become effective on January 1, 2012.

25

SECTION 3.

26 All laws and parts of laws in conflict with this Act are repealed.