

Senate Bill 322

By: Senators Stoner of the 6th, Hill of the 32nd, Chance of the 16th, Seay of the 34th, Golden of the 8th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to
2 general provisions relative to revenue and taxation, so as to provide for the establishment of
3 a website to provide taxpayers of this state with an itemized receipt showing how the taxes
4 they pay are utilized; to provide for related matters; to provide for an effective date; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

8 Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to general
9 provisions relative to revenue and taxation, is amended by adding a new Code section to read
10 as follows:

11 "48-1-11.

12 (a) This Act shall be known and may be cited as the 'Georgia Taxpayer Receipt Act of
13 2012.'

14 (b) It is the public policy of this state to ensure that taxpayers' dollars are spent in a
15 responsible manner and to encourage the citizens of this state to be well informed about the
16 workings of their state government. It is the purpose of this Code section to provide a
17 mechanism whereby every Georgian can access a simple and fair estimate of how their
18 state tax dollars are actually spent.

19 (c) On or before January 1, 2013, the commissioner shall establish a website that allows
20 Georgia taxpayers to obtain a receipt itemizing the areas in which taxpayers' Georgia state
21 income taxes were spent. The commissioner shall promulgate necessary rules and
22 regulations to outline the features to be incorporated into the website and the procedures
23 to be followed in developing and maintaining the website. Prior to publication, regulations
24 promulgated under the authority of this Code section shall be approved by majority vote
25 at a joint meeting of the Senate Government Oversight and the House Budget and Fiscal
26 Affairs Oversight committees."

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SECTION 2.

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

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SECTION 3.

31 All laws and parts of laws in conflict with this Act are repealed.