

House Bill 864

By: Representatives Harbin of the 118th, Fludd of the 66th, Williams of the 4th, Riley of the 50th, and Davis of the 109th

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 provide that retailers may under certain circumstances advertise that the retailer will pay
4 the purchaser's sales and use tax on a transaction; to provide for related matters; to repeal
5 conflicting laws; and 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 revising Code Section 48-8-36, relating to prohibition of advertising by dealer of his or her
11 assumption of payment of tax, as follows:

12 "48-8-36.

13 No person engaged in making retail sales shall advertise or represent to the public in any
14 manner directly or indirectly that he or she will absorb all or any part of the tax or that he
15 or she will relieve the purchaser of the payment of all or any part of the tax imposed by this
16 article unless:

17 (1) The retailer includes in the advertisement that any portion of the tax not paid by the
18 purchaser will be remitted on behalf of the purchaser by the retailer; and

19 (2) The retailer furnishes the purchaser with written evidence that the retailer will be
20 liable for and pay any tax the purchaser was relieved from paying under this Code
21 section.

22 If a retailer advertises that any portion of the tax not paid by the purchaser will be remitted
23 on the purchaser's behalf by the retailer, the retailer shall be solely liable for and shall pay
24 that portion of the tax. If a dealer or retailer complies with the provisions of this Code
25 section and pays the absorbed tax over to the commissioner as provided by law, the dealer

26 or retailer shall be deemed to have complied with the provisions of this article requiring
27 collection of the tax from the purchaser or consumer."

28 **SECTION 2.**

29 All laws and parts of laws in conflict with this Act are repealed.