

House Bill 1162

By: Representatives Clark of the 98th, Peake of the 137th, Ramsey of the 72nd, Sheldon of the 105th, Hamilton of the 23rd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,
2 relating to state administrative organization for the Department of Revenue, so as to provide
3 for sponsorship for certain additional services provided by the department for the benefit of
4 taxpayers; to provide for related matters; to provide for an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
9 administrative organization for the Department of Revenue, is amended by revising Code
10 Section 48-2-12, relating to rules and regulations and forms, as follows:

11 "48-2-12.

12 (a) The commissioner shall have the power to make and publish in print or electronically
13 reasonable rules and regulations not inconsistent with this title or other laws or with the
14 Constitution of this state or of the United States for the enforcement of this title and the
15 collection of revenues under this title.

16 (b) The commissioner shall prescribe the forms he or she deems necessary for the
17 administration and enforcement of this title or any law which it is his or her duty to
18 administer.

19 (c) The authority granted to the commissioner pursuant to this Code section shall be
20 exercised at all times in conformity with Chapter 13 of Title 50, the 'Georgia
21 Administrative Procedure Act.'

22 (d) This Code section shall apply ~~with respect~~ to all rules and regulations promulgated by
23 the commissioner pursuant to this title or pursuant to any revenue law of this state which
24 is not a part of this title.

25 (e) The commissioner shall be authorized to enter into agreements with private vendors
26 to sponsor and provide support for services required to be provided by the department by

27 law and for services provided by the department which are not required by law to be
28 provided by the department, but which the department provides as a benefit and assistance
29 to Georgia taxpayers. In exchange for such sponsorship and support, the commissioner
30 may authorize the placement or display of materials or acknowledgments of such sponsor
31 in association with the provision of the services. Any funds received pursuant to such
32 agreements from sponsors for services that the department is required to provide by law
33 shall be deposited in the state treasury. Any funds received pursuant to such agreements
34 from sponsors for services provided by the department which are not required by law to be
35 provided by the department, but which the department provides as a benefit and assistance
36 to Georgia taxpayers, shall be used to defray the cost of providing such services."

37 **SECTION 2.**

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

40 **SECTION 3.**

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