

The House Committee on Ways and Means offers the following substitute to SB 332:

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 amend Article 3 of Chapter 8 of Title
5 48 of the Official Code of Georgia Annotated, relating to county sales and use tax, so as to
6 expand the matters which are included in annual reporting of the expenditure of certain
7 special purpose local option sales tax proceeds; to provide for enforcement actions by the
8 Attorney General; 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 Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
12 relating to imposition, rate, collection, and assessment of sales and use taxes, is amended by
13 revising Code Section 48-8-36, relating to prohibition of advertising by dealer of his or her
14 assumption of payment of tax, as follows:

15 "48-8-36.

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

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

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

25 If a retailer advertises that any portion of the tax not paid by the purchaser will be remitted
26 on the purchaser's behalf by the retailer, the retailer shall be solely liable for and shall pay

27 that portion of the tax. If a dealer or retailer complies with the provisions of this Code
 28 section and pays the absorbed tax over to the commissioner as provided by law, the dealer
 29 or retailer shall be deemed to have complied with the provisions of this article requiring
 30 collection of the tax from the purchaser or consumer."

31 **SECTION 2.**

32 Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to
 33 county sales and use tax, is amended by revising Code Section 48-8-122, relating to record
 34 of projects on which tax proceeds are used and annual reporting and newspaper publication
 35 of report, as follows:

36 "48-8-122.

37 The governing authority of the county and the governing authority of each municipality
 38 receiving any proceeds from the tax under this part or under Article 4 of this chapter shall
 39 maintain a record of each and every project for which the proceeds of the tax are used. Not
 40 later than December 31 of each year, the governing authority of each local government
 41 receiving any proceeds from the tax under this part shall publish annually, in a newspaper
 42 of general circulation in the boundaries of such local government and in a prominent
 43 location on the local government website, if such local government maintains a website,
 44 a simple, nontechnical report which shows for each project or purpose in the resolution or
 45 ordinance calling for imposition of the tax the original estimated cost, the current estimated
 46 cost if it is not the original estimated cost, amounts expended in prior years, ~~and~~ amounts
 47 expended in the current year, any excess proceeds which have not been expended for a
 48 project or purpose, estimated completion date, and the actual completion cost of a project
 49 completed during the current year. In the case of road, street, and bridge purposes, such
 50 information shall be in the form of a consolidated schedule of the total original estimated
 51 cost, the total current estimated cost if it is not the original estimated cost, and the total
 52 amounts expended in prior years and the current year for all such projects and not a
 53 separate enumeration of such information with respect to each such individual road, street,
 54 or bridge project. The report shall also include a statement of what corrective action the
 55 local government intends to implement with respect to each project which is underfunded
 56 or behind schedule ~~and a statement of any surplus funds which have not been expended for~~
 57 ~~a project or purpose."~~

58 **SECTION 3.**

59 Said article is further amended by adding a new Code section to read as follows:

60 "48-8-124.
61 The superior courts of this state shall have jurisdiction to enforce compliance with the
62 provisions of this part, including the power to grant injunctions or other equitable relief.
63 In addition to any action that may be brought by any person or entity, the Attorney General
64 shall have authority to bring enforcement actions, either civil or criminal, in his or her
65 discretion as may be appropriate to enforce compliance with this part."

66 **SECTION 4.**

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