

House Bill 2EX

By: Representatives Collins of the 27th and Hatchett of the 143rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to provide for an exemption for a limited time with respect to the collection
3 of any rate of prepaid state taxes as defined in Code Section 48-8-2 in an amount equal to the
4 amount by which the actual rate levied during a certain period exceeds the rate levied as of
5 May 1, 2011, pursuant to Code Section 48-9-14 as it applies to sales of motor fuel and
6 aviation gasoline as those terms are defined in Code Section 48-9-2; to provide for legislative
7 findings; to provide for procedures, conditions, and limitations; to provide for powers,
8 duties, and authority of the state revenue commissioner with respect to the foregoing; to
9 ratify an executive order of the Governor suspending temporarily the collection of such
10 taxes; to repeal certain obsolete provisions which ratified prior executive orders regarding
11 such taxes; to provide an effective date; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

14 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
15 amended by repealing Code Section 48-8-17, relating to the ratification of Executive Order
16 06.02.08.01, which provides a temporary prepaid state tax exemption, and enacting a new
17 Code Section 48-8-17 to read as follows:

18 "48-8-17.

19 (a) The General Assembly finds that:

20 (1) Motor fuels and aviation gasoline are essential commodities used by Georgians for
21 transportation;

22 (2) The price of gasoline has increased dramatically since the adjournment of the 2011
23 General Assembly;

24 (3) The increases in the cost of gasoline and other motor fuels have and will continue to
25 impose significant financial burdens on all Georgians and Georgia's businesses;

26 (4) This inflated cost can prevent Georgians from spending on other necessary goods and
 27 business expansion; and

28 (5) The significant increase in motor fuel prices will result in a windfall to the state in
 29 the form of surplus state taxes on these commodities.

30 (b) The General Assembly of Georgia ratifies the Executive Order of the Governor dated
 31 June 23, 2011, and filed in the official records of the office of the Governor as Executive
 32 Order 06.23.11.03 which suspended commencing on June 23, 2011, the collection of any
 33 rate of prepaid state taxes as defined in Code Section 48-8-2 to the extent it differs from
 34 the rate levied as of May 1, 2011, pursuant to Code Section 48-9-14 as it applies to sales
 35 of motor fuel and aviation gasoline as those terms are defined in Code Section 48-9-2. The
 36 period of suspension under this subsection shall conclude at the last moment of the day
 37 immediately preceding the effective date of this Code section.

38 (c) For the time period commencing on the effective date of this subsection and concluding
 39 at the last moment of December 31, 2011, there shall be an exemption of prepaid state
 40 taxes as defined in Code Section 48-8-2 in an amount equal to the amount by which the
 41 actual rate levied during such time period exceeds the rate levied as of May 1, 2011,
 42 pursuant to Code Section 48-9-14 as it applies to sales of motor fuel and aviation gasoline
 43 as those terms are defined in Code Section 48-9-2.

44 (d) For the time period commencing on June 23, 2011, and concluding on December 31,
 45 2011, the collection of any rate of prepaid state taxes as defined in Code Section 48-8-2 to
 46 the extent it differs from the rate levied as of May 1, 2011, pursuant to Code Section
 47 48-9-14 as it applies to sales of motor fuel and aviation gasoline as those terms are defined
 48 in Code Section 48-9-2 shall be governed by the provisions of this Code section
 49 notwithstanding any provisions of Code Section 48-9-14 or any other law to the contrary.

50 (e) The ratification of the temporary suspension of collection of prepaid state tax and the
 51 temporary prepaid state tax exemption provided for in this Code section shall not apply to
 52 prepaid local taxes as defined in Code Section 48-8-2.

53 (f) The commissioner is authorized to prescribe forms and promulgate rules and
 54 regulations deemed necessary in order to administer and effectuate this Code section."

55 **SECTION 2.**

56 Said title is further amended by repealing Code Section 48-8-17.1, relating to the ratification
 57 of Executive Order 11.26.08.01.

58 **SECTION 3.**

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

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SECTION 4.

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