

House Bill 210 (AS PASSED HOUSE AND SENATE)

By: Representatives Nimmer of the 178th, Hatchett of the 150th, Coomer of the 14th, Roberts of the 155th, Burns of the 159th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-17 of the Official Code of Georgia Annotated, relating to the
2 temporary suspension of the collection of taxes on gasoline and aviation fuel, so as to provide
3 for legislative findings; to provide for procedures, conditions, and limitations; to provide for
4 powers, duties, and authority of the state revenue commissioner with respect to the
5 foregoing; to ratify an executive order of the Governor suspending temporarily the collection
6 of such taxes; to provide for an effective date; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

10 Code Section 48-8-17 of the Official Code of Georgia Annotated, relating to the temporary
11 suspension of the collection of taxes on gasoline and aviation fuel, is amended by repealing
12 said Code section, which ratified Executive Order 06.23.11.03, and enacting a new Code
13 Section 48-8-17 to read as follows:

14 "48-8-17.

15 (a) The General Assembly finds that:

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

18 (2) The price of gasoline has increased dramatically since the adjournment of the 2012
19 General Assembly;

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

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

24 (5) The significant increase in motor fuel prices will result in a windfall to the state in
25 the form of surplus state taxes on these commodities; and

26 (6) Code Section 45-12-22 authorizes the Governor to suspend the collection of taxes,
27 or any part thereof, due the state until the meeting of the next General Assembly.

28 (b) The General Assembly of Georgia ratifies the Executive Order of the Governor dated
29 June 8, 2012, and filed in the official records of the office of the Governor as Executive
30 Order 06.08.12.01 which suspended commencing on June 8, 2012, the collection of any
31 rate of prepaid state taxes as defined in paragraph (24) of Code Section 48-8-2 to the extent
32 it differs from the rate levied as of January 1, 2012, pursuant to Code Section 48-9-14 as
33 it applies to sales of motor fuel and aviation gasoline as those terms are defined in Code
34 Section 48-9-2. The period of suspension under this subsection shall conclude at the last
35 moment of December 31, 2012.

36 (c) The ratification of the temporary suspension of collection of prepaid state tax shall not
37 apply to prepaid local taxes as defined in paragraph (23) of Code Section 48-8-2.

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

40 **SECTION 2.**

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

43 **SECTION 3.**

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