

House Bill 859

By: Representatives Smyre of the 135th, Smith of the 134th, Hugley of the 136th, Buckner of the 137th, and Pezold of the 133rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-2-15 of the Official Code of Georgia Annotated, relating to
2 confidential information relative to revenue and taxation, so as to repeal provisions relating
3 to the provision of certain information by the commissioner of revenue to the financial
4 officer or taxing official of certain municipalities; to provide for the release of certain
5 information by the commissioner to requesting counties and municipalities; to provide for
6 confidentiality; to provide for related matters; to provide an effective date; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-2-15 of the Official Code of Georgia Annotated, relating to confidential
11 information relative to revenue and taxation, is amended by repealing and replacing
12 subsection (d) as follows:

13 "(d) Notwithstanding any other provision of this Code section, the commissioner, upon
14 request by resolution of the governing authority of any county or municipality of this state,
15 shall furnish to the finance officer or taxing official of the county or municipality any
16 pertinent tax information from state tax returns or refunds or exemption information
17 including, but not limited to, reporting of gross receipts, to be used by those officials in the
18 discharge of their official duties or in researching trends and fluctuations in the amounts
19 of sales and use taxes collected and distributed pursuant to Chapter 8 of this title. In
20 addition, sales tax returns submitted pursuant to Chapter 8 of this title shall identify the
21 location of each retail establishment at which any of the taxes remitted were collected,
22 including showing separately retail sales made within the limits of a municipality and sales
23 made within the unincorporated area of a county. The commissioner shall collect, compile,
24 and maintain retail sales tax data showing separately retail sales made within the limits of
25 a municipality and sales made within the unincorporated area of a county. In the event a
26 municipality is located in more than one county, the compiled sales tax data shall

27 distinguish between sales made within the municipal limits with respect to each county in
28 which the municipality is located. Any information so furnished shall retain, in the hands
29 of the local officials, its privileged and confidential nature to the same extent and under the
30 same conditions as that information is privileged and confidential in the hands of the
31 commissioner. The commissioner may make a nominal charge for any information so
32 furnished, not to exceed the actual cost of furnishing the information. Nothing contained
33 in this subsection shall be construed to prevent the use of the information as evidence in
34 any state or federal court in the event of litigation involving any municipal or county tax
35 liability of a taxpayer. Notwithstanding this Code section, the commissioner, upon request
36 by resolution of the governing authority of any municipality of this state having a
37 population of 350,000 or more according to the United States decennial census of 1970 or
38 any future such census, shall furnish to the finance officer or taxing official of the
39 municipality any pertinent tax information from state tax returns to be used by those
40 officials in the discharge of their official duties. Any information so furnished shall retain,
41 in the hands of the local officials, its privileged and confidential nature to the same extent
42 and under the same conditions as that information is privileged and confidential in the
43 hands of the commissioner. The commissioner may make a nominal charge for any
44 information so furnished, not to exceed the actual cost of furnishing the information.
45 Nothing contained in this subsection shall be construed to prevent the use of the
46 information as evidence in any state or federal court in the event of litigation involving any
47 municipal or county tax liability of a taxpayer."

48 **SECTION 2.**

49 This Act shall become effective on January 1, 2015.

50 **SECTION 3.**

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