

House Bill 859

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

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.