

House Bill 860

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 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions relative to state sales and use tax, so as to provide
3 that all sales tax point of sale data compiled by the Department of Revenue shall be made
4 available to counties and municipalities; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
8 relating to general provisions relative to state sales and use tax, is amended by adding a new
9 Code section to read as follows:

10 "48-8-19.

11 The department shall make all sales tax point of sale data compiled by the department
12 available to counties and municipalities as soon as practicable after such compilation."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.