

House Bill 955

By: Representative Roberts of the 155<sup>th</sup>

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 regarding state sales and use tax, so as to dedicate  
3 local sales and use taxes on motor fuels to be used for maintaining an adequate system of  
4 public roads and bridges; to provide for related matters; to provide for an effective date; to  
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
9 relating to general provisions regarding state sales and use tax, is amended by revising  
10 paragraph (23) of Code Section 48-8-2, relating to definitions regarding state sales and use  
11 tax, as follows:

12 "(23) 'Prepaid local tax' means any local sales and use tax which is levied on the sale or  
13 use of motor fuel and imposed in an area consisting of less than the entire state, however  
14 authorized, including, but not limited to, such taxes authorized by or pursuant to  
15 constitutional amendment; by or pursuant to Section 25 of an Act approved March 10,  
16 1965 (Ga. L. 1965, p. 2243), as amended, known as the 'Metropolitan Atlanta Rapid  
17 Transit Authority Act of 1965'; or by or pursuant to Article 2, 2A, 3, or 4 of this chapter.  
18 Such tax is based on the same average retail sales price as set forth in subparagraph  
19 (b)(2)(B) of Code Section 48-9-14. Such price shall be used to compute the prepaid sales  
20 tax rate for local jurisdictions by multiplying such retail price by the applicable rate  
21 imposed by the jurisdiction. This tax shall not be levied if the proceeds of the tax or an  
22 amount equivalent thereto are not used for all activities incident to providing and  
23 maintaining an adequate system of public roads and bridges in such jurisdiction. The  
24 person collecting and reporting the prepaid local tax for the local jurisdiction shall  
25 provide a schedule as to which jurisdiction these collections relate. This determination  
26 shall be based upon the shipping papers of the conveyance that delivered the motor fuel

27 to the dealer or consumer in the local jurisdiction. A seller may rely upon the  
28 representation made by the purchaser as to which jurisdiction the shipment is bound and  
29 prepare shipping papers in accordance with those instructions.”

30 **SECTION 2.**

31 This Act shall become effective on July 1, 2014.

32 **SECTION 3.**

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