

House Bill 975

By: Representatives Carson of the 46th and Knight of the 130th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-2-52 of the Official Code of Georgia Annotated, relating to
2 responsible person liability for trust fund taxes, so as to revise the provisions regarding
3 personal liability of persons responsible for tax collection and remittance; to provide for
4 related matters; to provide for an effective date; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-2-52 of the Official Code of Georgia Annotated, relating to responsible
9 person liability for trust fund taxes, is amended by revising subsection (a) as follows:

10 "~~(a) Any officer or employee of any corporation, any member, manager, or employee of~~
11 ~~any limited liability company, or any partner or employee of any limited liability~~
12 ~~partnership~~ person who has control ~~or of,~~ supervision of, or responsibility for collecting
13 taxes or other amounts from purchasers or employees, or other amounts required under this
14 title, from purchasers or others amounts required under this title or of collecting from
15 ~~employees any taxes required under this title,~~ and of accounting for and paying over the
16 amounts or taxes to the commissioner, ~~and who:~~

17 (1) ~~who willfully~~ Willfully fails to collect the amounts or taxes or truthfully to account
18 for and pay over the amounts or taxes to the commissioner; or

19 (2) ~~who willfully~~ Willfully attempts to evade or defeat any obligation imposed under this
20 title,

21 shall be personally liable for an amount equal to the amount evaded, not collected, not
22 accounted for, or not paid over."

23 **SECTION 2.**

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

26

SECTION 3.

27 All laws and parts of laws in conflict with this Act are repealed.