

House Bill 549

By: Representative Rice of the 95<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to administration of the Department of Revenue, so as to provide that certain  
3 taxpayers shall file electronically; to provide for related matters; to provide for an effective  
4 date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 2 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 administration of the Department of Revenue, is amended by revising paragraph (2.1) of  
9 subsection (f) of Code Section 48-2-32, relating to forms of payment of taxes, as follows:

10 ~~"(2.1)(A) The commissioner may require that any person or business owing more than~~  
11 ~~\$1,000.00 in connection with any return, report, or other document pertaining to sales~~  
12 ~~tax, use tax, withholding tax, or motor fuel distributor tax required to be filed with the~~  
13 ~~department for tax periods beginning on or after January 1, 2010, and prior to January~~  
14 ~~1, 2011, shall pay any such sales tax, use tax, withholding tax, or motor fuel distributor~~  
15 ~~tax liability to the state by electronic funds transfer so that the state receives collectable~~  
16 ~~funds on the date such payment is required to be made. In emergency situations, the~~  
17 ~~commissioner may authorize alternative means of payment in funds immediately~~  
18 ~~available to the state on the date of payment. (B) The commissioner may require that~~  
19 ~~any person or business owing more than \$500.00 in connection with any return, report,~~  
20 ~~or other document pertaining to sales tax, use tax, or withholding tax, ~~or motor fuel~~~~  
21 ~~distributor tax~~ required to be filed with the department for tax periods beginning on or  
22 after January 1, 2011, shall pay any such sales tax, use tax, or withholding tax, ~~or motor~~  
23 ~~fuel distributor tax~~ liability to the state by electronic funds transfer so that the state  
24 receives collectable funds on the date such payment is required to be made. In  
25 emergency situations, the commissioner may authorize alternative means of payment  
26 in funds immediately available to the state on the date of payment.

27 (B) Any person or business owing any payment in connection with any return, report,  
28 or other document pertaining to the motor fuel distributor tax required to be filed with  
29 the department for tax periods beginning on or after January 1, 2016, shall pay any such  
30 motor fuel distributor tax liability to the state by electronic funds transfer so that the  
31 state receives collectable funds on the date such payment is required to be made. In  
32 emergency situations, the commissioner may authorize alternative means of payment  
33 in funds immediately available to the state on the date of payment.

34 (C) Any person or business owing any payment in connection with any return, report,  
35 or other document required by the International Fuel Tax Agreement to be filed with  
36 the department for tax periods beginning on or after January 1, 2016, shall pay any such  
37 return, report, or other document to the state by electronic funds transfer so that the  
38 state receives collectable funds on the date such payment is required to be made. In  
39 emergency situations, the commissioner may authorize alternative means of payment  
40 in funds immediately available to the state on the date of payment."

41 **SECTION 2.**

42 This Act shall become effective on July 1, 2015, and shall be applicable to all taxable years  
43 beginning on or after January 1, 2016.

44 **SECTION 3.**

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