

House Bill 893

By: Representatives Powell of the 171st, Battles of the 15th, Stephens of the 164th, Duncan of the 26th, Knight of the 130th, and others

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 revenue and taxation, so as to change certain provisions
3 regarding forms of payment; to lower the threshold for requiring electronic payment of sales
4 taxes, withholding taxes, and motor fuel distributor taxes; to provide 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 Article 2 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to
9 administration of revenue and taxation, is amended by revising paragraph (2.1) of subsection
10 (f) of Code Section 48-2-32, relating to forms of payment, as follows:

11 "(2.1)(A) The commissioner may require that any person or business owing more than
12 ~~\$1,000.00~~ \$250.00 in connection with any return, report, or other document pertaining
13 to sales tax, use tax, withholding tax, or motor fuel distributor tax required to be filed
14 with the department for tax periods beginning on or after January 1, ~~2010~~ 2017, and
15 prior to January 1, ~~2011~~ 2018, shall pay any such sales tax, use tax, withholding tax, or
16 motor fuel distributor tax liability to the state by electronic funds transfer so that the
17 state receives collectable funds on the date such payment is required to be made. In
18 emergency situations, the commissioner may authorize alternative means of payment
19 in funds immediately available to the state on the date of payment.

20 (B) The commissioner may require that any person or business owing more than
21 ~~\$500.00~~ \$100.00 in connection with any return, report, or other document pertaining
22 to sales tax, use tax, withholding tax, or motor fuel distributor tax required to be filed
23 with the department for tax periods beginning on or after January 1, ~~2011~~ 2018, shall
24 pay any such sales tax, use tax, withholding tax, or motor fuel distributor tax liability
25 to the state by electronic funds transfer so that the state receives collectable funds on
26 the date such payment is required to be made. In emergency situations, the

27 commissioner may authorize alternative means of payment in funds immediately
28 available to the state on the date of payment."

29 **SECTION 2.**

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

32 **SECTION 3.**

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