

House Bill 694

By: Representatives Harrell of the 106th, Tanner of the 9th, Epps of the 144th, and Williamson of the 115th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the motor fuel tax, so as to require electronic filing of certain reports; to provide
3 for related matters; to provide for an effective date and applicability; to repeal conflicting
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to the
8 motor fuel tax, is amended by revising subsection (a) of Code Section 48-9-8, relating to tax
9 reports from distributors, as follows:

10 "(a) For the purpose of determining the amount of tax imposed by paragraph (1) of
11 subsection (a) of Code Section 48-9-3, each distributor shall file electronically with the
12 commissioner by the twentieth day of each calendar month a report for the preceding
13 month's activities. By regulation, the commissioner may prescribe the manner by which
14 such reports are electronically filed and may permit distributors having a quarterly or
15 annual tax not in excess of amounts set by the commissioner to file quarterly or annual
16 reports."

17 **SECTION 2.**

18 This Act shall become effective upon its approval by the Governor or upon its becoming law
19 without such approval and shall be applicable to returns filed on or after July 1, 2018.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.