

House Bill 811

By: Representatives Powell of the 171st, Harrell of the 106th, England of the 116th, Stephens of the 164th, Blackmon of the 146th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,
2 relating to state administrative organization, so as to provide that the Department of Revenue
3 is authorized to share tax information for the provision of services that assist the department
4 in the identification of taxpayers that are noncompliant with sales and use taxes; to authorize
5 compensation for such services on a contingency fee basis; to provide for an effective date;
6 to provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to the
10 state administrative organization, is amended by revising subsection (e) of Code Section
11 48-2-15, relating to confidential information, as follows:

12 "(e)(1)(A) This Code section shall not be construed to prohibit persons or groups of
13 persons other than employees of the department from having access to tax information
14 when necessary to conduct research commissioned by the department or where
15 necessary in connection with the processing, storage, transmission, and reproduction
16 of such tax information; the programming, maintenance, repair, testing, and
17 procurement of equipment; and the providing of other services for purposes of tax
18 administration.

19 (B) For the purpose of this subsection, services for purposes of tax administration shall
20 include, but not be limited to, services that assist the department in the identification of
21 taxpayers that are noncompliant with Chapter 8 of this title. Compensation for such
22 identification services may be based on collections that may be attributable thereto.

23 (2)(A) Any ~~such~~ access allowed by this subsection shall be pursuant to a written
24 agreement with the department providing for the handling, permitted uses, and
25 destruction of such tax information, requiring security clearance checks for such
26 persons or groups of persons similar to those required of employees of the department,

27 and including such other terms and conditions as the department may require to protect
28 the confidentiality of the tax information to be disclosed.

29 (B) Any person who divulges or makes known any tax information obtained under this
30 subsection shall be subject to the same civil and criminal penalties as those provided
31 for divulgence of information by employees of the department."

32 **SECTION 2.**

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

35 **SECTION 3.**

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