

House Bill 858

By: Representatives Blackmon of the 146th, Knight of the 130th, Ehrhart of the 36th, Harrell of the 106th, and Rutledge of the 109th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding specific, business, and other occupation taxes, so as
3 to change certain provisions regarding the ability to elect the amount of any occupation tax
4 levied by the local government; to provide for related matters; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 style="text-align:center">**SECTION 1.**

8 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding specific, business, and other occupation taxes, is amended in
10 Code Section 48-13-10, relating to the determination of the amount of the occupation tax, by
11 revising subsection (g) as follows:

12 "(g) Practitioners of professions and occupations who are listed in paragraphs (1)
13 through (18) or paragraph (22) of subsection (c) of Code Section 48-13-9 shall elect as their
14 entire occupation tax one of the following:

15 (1) The occupation tax resulting from application of the other provisions of this article;
16 or

17 (2) A fee to be set by the local government, not to exceed \$400.00 per practitioner who
18 is licensed to provide the service, such tax to be paid at that practitioner's office or
19 location; provided, however, that a practitioner paying according to this paragraph shall
20 not be required to provide information to the local government relating to the gross
21 receipts of the business or practitioner."

22 style="text-align:center">**SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.