

Senate Bill 183

By: Senator Hufstetler of the 52nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
2 administration and enforcement of revenue and taxation, so as to provide that each person
3 that files or is required to file Form 1099-K with the Internal Revenue Service shall also
4 electronically file a copy of each such form to the state revenue commissioner on or before
5 the federal deadline; to provide for related matters; to provide for an effective date; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
10 administration and enforcement of revenue and taxation, is amended in subsection (f) of
11 Code Section 48-2-32, relating to forms of payment, by adding a new paragraph to read as
12 follows:

13 "(4.1) Each person that files or is required to file Form 1099-K with the Internal Revenue
14 Service shall electronically file a copy of such Form 1099-K with the commissioner in
15 the manner specified by the commissioner. Such filing shall be completed on or before
16 the time that is required for filing such Form 1099-K with the Internal Revenue Service."

17 **SECTION 2.**

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

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.