

Senate Bill 127

By: Senators Hufstetler of the 52nd, Albers of the 56th, Orrock of the 36th and Black of the 8th

**AS PASSED SENATE**

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 motor fuel tax, so as to require electronic filing of certain reports; to provide for  
3 related matters; to provide for an effective date and applicability; to repeal conflicting laws;  
4 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  
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, 2019.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.