

The House Committee on Ways and Means offers the following substitute to SB 183:

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to provide that each person that files or is required to file Form 1099-K with
3 the Internal Revenue Service shall also electronically file a copy of each such form to the
4 state revenue commissioner on or before the federal deadline; to provide that each person
5 required to submit a statement of taxes withheld, final payment of wages, or an annual or
6 final return shall be assessed a late penalty for statements furnished after the due date; to
7 provide for related matters; to provide for an effective date and applicability; to repeal
8 conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

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

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

18 **SECTION 2.**

19 Said title is further amended by revising Code Section 48-7-105, relating to statements of
20 wages paid and taxes withheld to employees, time, and extensions, as follows:

21 "48-7-105.

22 (a) Not later than January 31 in each year ~~and at such other dates as required by the~~
23 ~~commissioner~~, each person required to withhold taxes as provided in this article shall
24 furnish each employee for whom taxes have been withheld or to whom remuneration has
25 been paid ~~in that year or other period~~ during the preceding calendar year a statement of

26 wages paid and taxes withheld during the preceding calendar year. ~~The commissioner shall~~
 27 ~~provide by rule for the enforcement and implementation of this Code section.~~ This Code
 28 section subsection shall also apply with respect to Form 1099s where Georgia withholding
 29 occurred.

30 ~~(b) The commissioner may grant a reasonable extension of time, not exceeding 30 days,~~
 31 ~~for furnishing the statement required by this Code section. If a statement required by~~
 32 ~~subsection (a) of this Code section is not furnished to an employee by such date, the person~~
 33 ~~required to furnish such statement shall be assessed a late penalty in the amount of:~~

34 (1) Ten dollars per statement furnished up to 30 calendar days after the date such
 35 statement is due, provided that the total amount imposed on a person pursuant to this
 36 paragraph shall not exceed \$50,000.00;

37 (2) Twenty dollars per statement furnished at least 31 calendar days, but not more
 38 than 210 calendar days after the date such statement is due, provided that the total amount
 39 imposed on a person pursuant to this paragraph shall not exceed \$100,000.00; or

40 (3) Fifty dollars per statement furnished 211 calendar days or more after such statement
 41 is due, provided that the total amount imposed on a person pursuant to this paragraph
 42 shall not exceed \$200,000.00.

43 (c) The commissioner may establish other dates when a person shall be required to furnish
 44 to each employee for whom taxes have been withheld or to whom remuneration has been
 45 paid during a prescribed period a statement of wages paid and taxes withheld during such
 46 prescribed period.

47 (d) The commissioner shall provide by rule for the enforcement and implementation of this
 48 Code section."

49 SECTION 3.

50 Said title is further amended by revising subsection (c) of Code Section 48-7-106, relating
 51 to annual and final returns, time, extensions, return to be filed upon sale of business,
 52 withholding unpaid withholding taxes from purchase prices, and penalties for violations, as
 53 follows:

54 "(c) The commissioner may grant a reasonable extension of time, not exceeding 30 days,
 55 for filing the annual or final return required by this Code section. If a statement required
 56 by subsection (a), (b), or (d) of this Code section is not filed by an employer with the
 57 department on or before the date that it is due to be filed, such an employer shall be
 58 assessed a late penalty in the amount of:

59 (1) Ten dollars per statement filed up to 30 calendar days after the date such statement
 60 is due, provided that the total amount imposed on a person pursuant to this paragraph
 61 shall not exceed \$50,000.00;

62 (2) Twenty dollars per statement filed at least 31 calendar days, but not more than 210
63 calendar days after the date such statement is due, provided that the total amount imposed
64 on a person pursuant to this paragraph shall not exceed \$100,000.00; or
65 (3) Fifty dollars per statement filed 211 calendar days or more after such statement is
66 due, provided that the total amount imposed on a person pursuant to this paragraph shall
67 not exceed \$200,000.00."

68 **SECTION 4.**

69 This Act shall become effective upon its approval by the Governor or upon its becoming law
70 without such approval. Sections 2 and 3 of this Act shall be applicable to all tax years
71 beginning on or after January 1, 2019.

72 **SECTION 5.**

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