

SENATE SUBSTITUTE TO HB 365:

AS PASSED SENATE

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 exempt certain sales of transportation from sales and use tax; to levy an  
3 excise tax on certain sales of transportation; to provide for related matters; to provide for an  
4 effective date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
8 amended in Code Section 48-8-3, relating to exemptions from sales and use taxes, by  
9 revising paragraph (25) as follows:

10 "(25) ~~Reserved~~ Transportation that is subject to the tax imposed by Article 8 of  
11 Chapter 13 of this title;"

12 SECTION 2.

13 Said title is further amended by adding a new article to Chapter 13, relating to specific,  
14 business, and occupation taxes, to read as follows:

15 "ARTICLE 8

16 48-13-140.

17 As used in this article, the term:

18 (1) 'For-hire ground transport service provider' means a limousine carrier, ride share  
19 network service, taxi service, and transportation referral service as such terms are defined  
20 in Code Section 40-1-190.

21 (2) 'For-hire ground transport trip' means a completed journey by vehicle provided by  
22 a for-hire ground transport service provider or any request for such journey for which a  
23 customer is charged, whether completed or not.

24 (3) 'Shared for-hire ground transport trip' means any journey in which an individual is  
 25 matched with, or eligible to be matched with, another individual by a for-hire ground  
 26 transport service provider for a for-hire ground transport trip.

27 48-13-141.

28 Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution  
 29 of this state, there are created within this state 159 special districts. The geographical  
 30 boundary of each county shall correspond with and shall be conterminous with the  
 31 geographical boundary of one of the 159 special districts.

32 48-13-142.

33 On and after January 1, 2020, an excise tax in the amount of 50¢ shall be levied upon any  
 34 for-hire ground transport trip and 25¢ upon any shared for-hire ground transport trip. Such  
 35 excise tax shall be collected and remitted by the for-hire ground transport service provider  
 36 itself and not the vehicle driver. Such excise tax shall be due and payable in the same  
 37 manner as would otherwise be required under Article 1 of Chapter 8 of this title.

38  
 39 48-13-143.

40 Any for-hire ground transport service provider that knowingly and willfully violates the  
 41 requirements of this article shall be assessed a civil penalty of not more than \$10,000.00  
 42 in addition to the amount of tax due.

43 48-13-144.

44 The department shall be authorized to adopt rules and regulations necessary for the  
 45 enforcement and implementation of the provisions of this article."

46 **SECTION 3.**

47 This Act shall become effective on January 1, 2020, and shall apply to all sales occurring on  
 48 or after January 1, 2020.

49 **SECTION 4.**

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