

House Bill 807

By: Representatives Momtahan of the 17<sup>th</sup>, Powell of the 32<sup>nd</sup>, Hatchett of the 150<sup>th</sup>, Tanner of the 9<sup>th</sup>, Yearata of the 152<sup>nd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-13-14 of the Official Code of Georgia Annotated, relating to levy  
2 on business or practitioner with location or office in more than one jurisdiction, methods of  
3 allocating gross receipts, information provided by business or practitioner, and limits on  
4 levies by local governments using criteria for taxation, so as to allow businesses and  
5 practitioners to provide affidavits of certified public accountants in lieu of tax returns; to  
6 provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-13-14 of the Official Code of Georgia Annotated, relating to levy on  
10 business or practitioner with location or office in more than one jurisdiction, methods of  
11 allocating gross receipts, information provided by business or practitioner, and limits on  
12 levies by local governments using criteria for taxation, is amended by revising paragraph (1)  
13 of subsection (d) as follows:

14 "(1) Financial information necessary to allocate the gross receipts of the business or  
15 practitioner, provided that a business or practitioner may elect to provide affidavits of  
16 certified public accountants in lieu of tax returns; and"

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.