

The House Committee on Ways and Means offers the following substitute to HB 807:

A BILL TO BE ENTITLED

AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
 2 relating to general provisions regarding specific, business, and occupation taxes, so as to
 3 require that the proceeds of local government regulatory fees be used to pay for regulatory
 4 activity and not general operations; to allow businesses and practitioners to provide affidavits
 5 of certified public accountants in lieu of tax returns; to provide for related matters; to provide
 6 for effective dates; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
 10 general provisions regarding specific, business, and occupation taxes, is amended in Code
 11 Section 48-13-9, relating to limitation on authority of local government to impose regulatory
 12 fee, examples of those which may be subject to fees, individuals and entities not subject to
 13 fees, and general laws not repealed, by revising subsection (a) as follows:

14 "(a) A local government is authorized to require a business or practitioner of a profession
 15 or occupation to pay a regulatory fee only if the local government customarily performs
 16 investigation or inspection of such businesses or practitioners of such profession or
 17 occupation as protection of the public health, safety, or welfare or in the course of
 18 enforcing a state or local building, health, or safety code, but no local government is
 19 authorized to use regulatory fees as a means of raising revenue for general purposes;
 20 provided that the amount of a regulatory fee shall approximate the reasonable cost of the
 21 actual regulatory activity performed by the local government and the proceeds of such
 22 regulatory fee shall be used to fund such regulatory activity and not the general operations
 23 of the local government."

24 **SECTION 2.**

25 Said article is further amended by revising paragraph (1) of subsection (d) of Code Section
26 48-13-14, relating to levy on business or practitioner with location or office in more than one
27 jurisdiction, methods of allocating gross receipts, information provided by business or
28 practitioner, and limits on levies by local governments using criteria for taxation, as follows:

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

32 **SECTION 3.**

33 This Act shall become effective on July 1, 2020, provided, however, that Section 1 of this
34 Act shall become effective on July 1, 2025.

35 **SECTION 4.**

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