

Senate Bill 480

By: Senator Hufstetler of the 52nd

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,
2 relating to state administrative organization, so as to authorize compensation to be paid from
3 sales and use tax collections on a contingency basis with respect to services that assist the
4 Department of Revenue in the identification of taxpayers that are noncompliant with sales
5 and use taxes; to provide for related matters; to repeal conflicting laws; and for other
6 purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
10 administrative organization, is amended by revising subparagraph (e)(1)(B) of Code Section
11 48-2-15, relating to confidential and privileged information, as follows:

12 "(B)(i) Contract with an entity licensed to do business in this state for data analytics
13 services that assist the department in the identification of taxpayers that are noncompliant
14 with Chapter 8 of this title; provided, however, that:

15 (I) No such contract shall be for a period of more than three years; and

16 (II) Any services to be performed as provided in this subparagraph shall be by
17 specific North American Industry Classification System (NAICS) sectors, as
18 designated by the commissioner; and when such sectors have been so designated by
19 the commissioner, such services shall encompass the entirety of taxpayers within
20 such sectors.

21 (ii) Compensation for such data analytics services may be based on collections that
22 may be attributable thereto and may be deducted from such collections to cover the
23 expense of the data analytics services prior to depositing such funds into the general
24 fund.

25 (iii) Any contact with a taxpayer resulting from the data analytics services provided
26 pursuant to this subparagraph, including correspondence, billings, assessments, and
27 audits, shall only be made by the department."

28 **SECTION 2.**

29 All laws and parts of laws in conflict with this Act are repealed.