

House Bill 1455

By: Representatives Kendrick of the 95th, McClain of the 109th, Campbell of the 35th, Schofield of the 63rd, Park of the 107th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 2 of Title 34 of the Official Code of Georgia Annotated, relating to
2 Department of Labor, so as to establish a commission to review and validate the employment
3 status of 1099 tax returns filed by employers on behalf of employees; to provide for the
4 commission to provide available remedies to employees impacted by an invalid filing of such
5 tax returns; to provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 2 of Title 34 of the Official Code of Georgia Annotated, relating to Department of
9 Labor, is amended by adding a new Code section to read as follows:

10 "34-2-17.

11 (a) The Commissioner of Labor shall establish a commission, which shall be supported by
12 and work in collaboration with the Department of Labor, to conduct an annual review of
13 all Internal Revenue Service Form 1099 tax returns filed by any employer located in this
14 state on behalf of an employee of such employer.

15 (b) The commission established in subsection (a) of this Code section shall validate any
16 such Internal Revenue Service Form 1099 tax return that accurately reports an employee's

17 employment status with such employer and that such employee is eligible for such tax
18 return.

19 (c) If the commission establishes that an employer filed an invalid Internal Revenue
20 Service Form 1099 tax return on behalf of an employee, the commission shall provide to
21 such employee all remedies available under federal law."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.