

The House Committee on Ways and Means offers the following substitute to HB 142:

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 5 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to current income tax payment, so as to provide that each person required to submit
3 a statement of taxes withheld, final payment of wages, or an annual or final return shall be
4 assessed a late penalty for statements furnished after the due date; to provide for an effective
5 date and applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 5 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
9 current income tax payment, is amended by revising Code Section 48-7-105, relating to
10 statements of wages paid and taxes withheld to employees, time, and extensions, as follows:
11 "48-7-105.

12 (a) Not later than January 31 in each year ~~and at such other dates as required by the~~
13 ~~commissioner~~, each person required to withhold taxes as provided in this article shall
14 furnish each employee for whom taxes have been withheld or to whom remuneration has
15 been paid ~~in that year or other period~~ during the preceding calendar year a statement of
16 wages paid and taxes withheld during the preceding calendar year. ~~The commissioner shall~~
17 ~~provide by rule for the enforcement and implementation of this Code section.~~ This Code
18 ~~section subsection~~ shall also apply with respect to Form 1099s ~~where Georgia withholding~~
19 ~~occurred~~.

20 (b) ~~The commissioner may grant a reasonable extension of time, not exceeding 30 days,~~
21 ~~for furnishing the statement required by this Code section.~~ If a statement required by
22 subsection (a) of this Code section is not furnished to an employee by such date, the person
23 required to furnish such statement shall be assessed a late penalty in the amount of:

24 (1) Ten dollars per statement furnished up to 30 calendar days after the date such
25 statement is due, provided that the total amount imposed on a person pursuant to this
26 paragraph shall not exceed \$50,000.00;

27 (2) Twenty dollars per statement furnished at least 31 calendar days, but not more than
 28 210 calendar days after the date such statement is due, provided that the total amount
 29 imposed on a person pursuant to this paragraph shall not exceed \$100,000.00; or

30 (3) Fifty dollars per statement furnished 211 calendar days or more after such statement
 31 is due, provided that the total amount imposed on a person pursuant to this paragraph
 32 shall not exceed \$200,000.00.

33 (c) The commissioner may establish other dates when a person shall be required to furnish
 34 to each employee for whom taxes have been withheld or to whom remuneration has been
 35 paid during a prescribed period a statement of wages paid and taxes withheld during such
 36 prescribed period.

37 (d) The commissioner shall provide by rule for the enforcement and implementation of this
 38 Code section."

39 SECTION 2.

40 Said article is further amended by revising subsection (c) of Code Section 48-7-106, relating
 41 to annual and final returns, time, extensions, return to be filed upon sale of business,
 42 withholding unpaid withholding taxes from purchase prices, and penalties for violations, as
 43 follows:

44 ~~"(c) The commissioner may grant a reasonable extension of time, not exceeding 30 days,~~
 45 ~~for filing the annual or final return required by this Code section. If a statement required~~
 46 ~~by subsection (a), (b), or (d) of this Code section is not filed by an employer with the~~
 47 ~~department on or before the date that it is due to be filed, such an employer shall be~~
 48 ~~assessed a late penalty in the amount of:~~

49 (1) Ten dollars per statement filed up to 30 calendar days after the date such statement
 50 is due, provided that the total amount imposed on a person pursuant to this paragraph
 51 shall not exceed \$50,000.00;

52 (2) Twenty dollars per statement filed at least 31 calendar days, but not more than 210
 53 calendar days after the date such statement is due, provided that the total amount imposed
 54 on a person pursuant to this paragraph shall not exceed \$100,000.00; or

55 (3) Fifty dollars per statement filed 211 calendar days or more after such statement is
 56 due, provided that the total amount imposed on a person pursuant to this paragraph shall
 57 not exceed \$200,000.00."

58 SECTION 3.

59 This Act shall become effective upon its approval by the Governor or upon its becoming law
 60 without such approval and shall be applicable to all tax years beginning on or after January 1,
 61 2017.

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SECTION 4.

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