

House Bill 141

By: Representatives Momtahan of the 17th, Kelley of the 16th, Ballinger of the 23rd, Cannon of the 172nd, Cox of the 28th, 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, allocating
3 gross receipts, and limits on levies using criteria for taxation, so as to allow businesses and
4 practitioners to provide affidavits of certified public accountants in lieu of tax returns; to
5 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 Code Section 48-13-14 of the Official Code of Georgia Annotated, relating to levy on
9 business or practitioner with location or office in more than one jurisdiction, allocating gross
10 receipts, and limits on levies using criteria for taxation, is amended by revising paragraph (1)
11 of subsection (d) as follows:

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

15

SECTION 2.

16 All laws and parts of laws in conflict with this Act are repealed.