

House Bill 439

By: Representatives Yeara of the 152nd, Dickey of the 134th, Williams of the 148th, Anderson of the 10th, Kelley of the 16th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-50 of the Official Code of Georgia Annotated, relating to
2 compensation of dealers for reporting and paying tax and reimbursement deduction, so as to
3 revise deductions allowed to dealers; to provide for related matters; to provide for an
4 effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-50 of the Official Code of Georgia Annotated, relating to compensation
8 of dealers for reporting and paying tax and reimbursement deduction, is amended by revising
9 subsection (b) as follows:

10 "(b) Each dealer required to file a return under this article shall include such dealer's
11 certificate of registration number or numbers for each sales location or affiliated entity of
12 such dealer on such return. In reporting and paying the amount of tax due under this
13 article, each dealer shall be allowed the following deduction, but only if the return was
14 timely filed and the amount due was not delinquent at the time of payment; and that
15 deduction shall be subject to the provisions of subsection (f) of this Code section pertaining
16 to calculation of the deduction when more than one tax is reported on the same return:

H. B. 439

17 (1) With respect to each certificate of registration number on such return, a deduction
18 of 3 percent of the first ~~\$3,000.00~~ \$10,000.00 of the combined total amount of all sales
19 and use taxes reported due on such return for each location other than the taxes specified
20 in paragraph (3) of this subsection;

21 (2)(A) With From January 1, 2026, to December 31, 2026, with respect to each
22 certificate of registration number on such return, a deduction of one-half of 1 percent
23 of that portion exceeding ~~\$3,000.00~~ \$10,000.00 of the combined total amount of all
24 sales and use taxes reported due on such return for each location other than the taxes
25 specified in paragraph (3) of this subsection;

26 (B) From January 1, 2027, to December 31, 2027, with respect to each certificate of
27 registration number on such return, a deduction of three-quarters of 1 percent of that
28 portion exceeding \$10,000.00 of the combined total amount of all sales and use taxes
29 reported due on such return for each location other than the taxes specified in paragraph
30 (3) of this subsection;

31 (C) From January 1, 2028, to December 31, 2028, with respect to each certificate of
32 registration number on such return, a deduction of 1 percent of that portion
33 exceeding \$10,000.00 of the combined total amount of all sales and use taxes reported
34 due on such return for each location other than the taxes specified in paragraph (3) of
35 this subsection;

36 (D) From January 1, 2029, to December 31, 2029, with respect to each certificate of
37 registration number on such return, a deduction of 1.25 percent of that portion
38 exceeding \$10,000.00 of the combined total amount of all sales and use taxes reported
39 due on such return for each location other than the taxes specified in paragraph (3) of
40 this subsection; and

41 (E) Beginning on January 1, 2030, and thereafter, with respect to each certificate of
42 registration number on such return, a deduction of 1.5 percent of that portion
43 exceeding \$10,000.00 of the combined total amount of all sales and use taxes reported

44 due on such return for each location other than the taxes specified in paragraph (3) of
45 this subsection; and

46 (3) With respect to each certificate of registration number on such return, a deduction
47 of 3 percent of the combined total amount due of all sales and use taxes on motor fuel as
48 defined under paragraph (9) of Code Section 48-9-2, which are imposed under any
49 provision of this title, including, but not limited to, sales and use taxes on motor fuel
50 imposed under any of the provisions described in subsection (f) of this Code section."

51 **SECTION 2.**

52 This Act shall become effective on January 1, 2026.

53 **SECTION 3.**

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