

The House Committee on Ways and Means offers the following substitute to HB 141:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-13-10 and Code Section 48-13-14 of the Official Code of  
2 Georgia Annotated, relating to determining amount of occupation tax, criteria for  
3 classification of businesses and practitioners, administrative fee, exemptions or reduction in  
4 fees for economic development, and election of tax by practitioner, and levy on business or  
5 practitioner with location or office in more than one jurisdiction, allocating gross receipts,  
6 and limits on levies using criteria for taxation, respectively, so as to allow businesses and  
7 practitioners to provide affidavits of certified public accountants in lieu of tax returns; to  
8 provide for related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Code Section 48-13-10 of the Official Code of Georgia Annotated, relating to determining  
12 amount of occupation tax, criteria for classification of businesses and practitioners,  
13 administrative fee, exemptions or reduction in fees for economic development, and election  
14 of tax by practitioner, is amended by adding a new subsection to read as follows:

15 "(i) A business or practitioner may elect to provide affidavits of certified public  
16 accountants in lieu of tax returns or other financial information to local governments to  
17 facilitate their determination of the amount of occupation tax to be levied."

18 **SECTION 2.**

19 Code Section 48-13-14 of the Official Code of Georgia Annotated, relating to levy on  
20 business or practitioner with location or office in more than one jurisdiction, allocating gross  
21 receipts, and limits on levies using criteria for taxation, is amended by revising paragraph (1)  
22 of subsection (d) as follows:

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

26 **SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.