

The House Committee on Banks and Banking offers the following substitute to HB 439:

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:

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- 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) With respect to each certificate of registration number on such return, a deduction of  
22 one-half of 1 percent of that portion exceeding ~~\$3,000.00~~ \$10,000.00 of the combined  
23 total amount of all sales and use taxes reported due on such return for each location other  
24 than the taxes specified in paragraph (3) of this subsection; and
- 25 (3) With respect to each certificate of registration number on such return, a deduction  
26 of 3 percent of the combined total amount due of all sales and use taxes on motor fuel as  
27 defined under paragraph (9) of Code Section 48-9-2, which are imposed under any  
28 provision of this title, including, but not limited to, sales and use taxes on motor fuel  
29 imposed under any of the provisions described in subsection (f) of this Code section."

30 **SECTION 2.**

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

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.