

House Bill 141 (COMMITTEE SUBSTITUTE)

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 48-13-10 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:

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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."

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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"

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SECTION 3.

27 All laws and parts of laws in conflict with this Act are repealed.