

House Bill 1444

By: Representatives Kelley of the 16<sup>th</sup> and Blackmon of the 146<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to imposition, rate, collection, and assessment relative to state sales and  
3 use tax, so as to require that each sales tax return include specific information regarding the  
4 location at which such tax was collected, the identity of the entity collecting such tax, and  
5 the North American Industry Classification System Code for such entity, where applicable;  
6 to require that the department maintain sales tax data differentiating sales made within the  
7 limits of a municipality from sales made within the unincorporated area of a county; to  
8 provide for the publication of such data; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 SECTION 1.

11 Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
12 relating to imposition, rate, collection, and assessment relative to state sales and use tax, is  
13 amended in Code Section 48-8-30, relating to imposition, rate, and collection of tax, by  
14 adding a new subsection to read as follows:

15 "(1)(1) On or after January 1, 2027, each sales tax return remitting taxes collected under  
16 this chapter shall include the location at which any of the taxes remitted were collected,

17 including separate line items for collections made within the city limits of a municipality  
18 and collections made within an unincorporated area of a county. Vendors submitting  
19 such sales tax returns shall provide a North American Industry Classification System  
20 code with each respective sales tax return.

21 (2) The commissioner shall compile and organize sales tax data differentiating sales  
22 made within the limits of a municipality from sales made within the unincorporated area  
23 of a county. In the event that a municipality is located in more than one county, the  
24 compiled sales tax data shall distinguish between such sales made within the municipal  
25 limits of each respective county.

26 (3) On or before December 31 of each calendar year beginning on and after January 1,  
27 2027, the commissioner shall publish on the department's website the aggregate sales tax  
28 data specified by the North American Industry Classification System."

29 **SECTION 2.**

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