

House Bill 182

By: Representatives Harrell of the 106<sup>th</sup>, Williamson of the 115<sup>th</sup>, Stephens of the 164<sup>th</sup>, and Knight of the 130<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to state sales and use tax, so as to lower the threshold amount for certain dealers; to  
3 eliminate an option for certain retailers to choose to either collect and remit sales and use  
4 taxes or provide certain notifications to certain purchasers and the state; to provide for related  
5 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for  
6 other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state  
10 sales and use tax, is amended by revising subparagraph (M.1) of paragraph (8) of Code  
11 Section 48-8-2, relating to definitions, as follows:

12 "(M.1) Obtains gross revenue, in an amount exceeding ~~\$250,000.00~~ \$100,000.00 in the  
13 previous or current calendar year, from conducting retail sales of tangible personal  
14 property to be delivered electronically or physically to a location within this state to be  
15 used, consumed, distributed, or stored for use or consumption in this state;"

16 **SECTION 2.**

17 Said article is further amended in Code Section 48-8-30, relating to imposition of tax, rates,  
18 and collection, by repealing subsection (c.2) in its entirety.

19 **SECTION 3.**

20 This Act shall become effective upon its approval by the Governor or upon its becoming law  
21 without such approval, provided, however, that Section 1 of this Act shall become effective  
22 on January 1, 2020, and shall apply to all sales made on or after January 1, 2020.

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**SECTION 4.**

24 All laws and parts of laws in conflict with this Act are repealed.