

House Bill 418

By: Representative Fleming of the 121st

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the state administrative organization for revenue collection, so as to provide a
3 method for county and municipal governing authorities to obtain certain information from
4 the revenue commissioner; to provide for procedures, conditions, and limitations; to provide
5 for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to the
9 state administrative organization for revenue collection, is amended by revising subsection
10 (d) of Code Section 48-2-15, relating to the confidentiality of tax information, as follows:

11 "(d) Notwithstanding this Code section, the commissioner, upon request by resolution of
12 the governing authority of any county or municipality of this state, ~~having a population of~~
13 ~~350,000 or more according to the United States decennial census of 1970 or any future~~
14 ~~such census~~, shall furnish to the finance officer or taxing official of the county or
15 municipality any pertinent tax information from state tax returns or refunds or exemption
16 information to be used by those officials in the discharge of their official duties or in
17 researching fluctuations in the distribution of county sales and use taxes. Any information
18 so furnished shall retain, in the hands of the local officials, its privileged and confidential
19 nature to the same extent and under the same conditions as that information is privileged
20 and confidential in the hands of the commissioner. The commissioner may make a nominal
21 charge for any information so furnished, not to exceed the actual cost of furnishing the
22 information. Such nominal charge shall be deducted from the 1 percent administrative fee
23 imposed on county sales and use taxes. Nothing contained in this subsection shall be
24 construed to prevent the use of the information as evidence in any state or federal court in
25 the event of litigation involving any municipal or county tax liability of a taxpayer."

26

SECTION 2.

27 All laws and parts of laws in conflict with this Act are repealed.