

House Bill 467

By: Representatives Kendrick of the 93rd, Drenner of the 85th, Mitchell of the 88th, Lopez of the 86th, Carter of the 92nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding specific, business, and occupation taxes, so as to
3 prohibit certain counties when collecting occupation taxes or regulatory fees from requiring
4 proof of a landlord's consent to the operation of a home business; to provide for related
5 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 13 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding specific, business, and occupation taxes, is amended by adding
10 a new Code section to read as follows:

11 "48-13-13.1

12 Counties with a chief executive officer form of government are not authorized to require
13 a business or practitioner paying an occupation tax or regulatory fee for a location or office
14 that is considered a home business to provide documentation or proof that the owner of the
15 real property where such location or office is located consents to the operation of the
16 occupation, profession, or business."

17

SECTION 2.

18 All laws and parts of laws in conflict with this Act are repealed.