

House Bill 93

By: Representatives Corbett of the 174th, Kelley of the 16th, Watson of the 172nd, Blackmon of the 146th, Nimmer of the 178th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-2-35.1 of the Official Code of Georgia Annotated, relating to
2 refunds of sales and use taxes, so as to provide that no interest shall be paid on refunds of
3 sales and use taxes to a purchaser that held a certificate or exemption letter if such purchaser
4 did not use such document during the purchase; to provide for related matters; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-2-35.1 of the Official Code of Georgia Annotated, relating to refunds of
9 sales and use taxes, is amended by revising subsection (a) as follows:

10 "(a)(1) If a certificate or exemption determination letter issued by the commissioner
11 certifying that the purchaser is entitled to purchase tangible personal property or taxable
12 services without the payment of sales and use tax has not been obtained and used prior
13 to purchasing such tangible personal property or taxable services, a refund of sales and
14 use taxes shall be made without interest.

15 (2) If a certificate or exemption determination letter issued by the commissioner
16 certifying that the purchaser is entitled to purchase tangible personal property or taxable
17 services without the payment of sales and use tax has been obtained by the purchaser but
18 is not used prior to purchasing such tangible personal property or taxable services, a
19 refund of sales and use taxes shall be made without interest."

20 **SECTION 2.**

21 All laws and parts of laws in conflict with this Act are repealed.