

House Bill 997

By: Representatives Hatchett of the 150<sup>th</sup>, England of the 116<sup>th</sup>, Powell of the 171<sup>st</sup>, Coomer of the 14<sup>th</sup>, and Burns of the 159<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to the sales tax for educational purposes, so as to provide for equitable,  
3 civil and criminal enforcement actions to be brought in superior court; to repeal conflicting  
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to the sales tax for educational purposes, is amended by adding a new Code section  
9 to read as follows:

10 "48-8-145.

11 The superior courts of this state shall have jurisdiction to enforce compliance with the  
12 provisions of this part, including the power to grant injunctions or other equitable relief.

13 In addition to any action that may be brought by any person or entity, the Attorney General  
14 shall have authority to bring enforcement actions, either civil or criminal, in his or her  
15 discretion as may be appropriate to enforce compliance with this part."

16 style="text-align:center">**SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.