

Senate Bill 386

By: Senator Hill of the 6th

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 revise the types of occupation taxes, regulatory fees, and administrative fees that may be
4 levied by local governments; to provide for related matters; to repeal conflicting laws; and
5 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 revising
10 paragraph (5) of Code Section 48-13-13, relating to prohibitions on occupation tax levies by
11 local governments, as follows:

12 "(5) Levy any occupation tax, regulatory fee, or administrative fee on any state or local
13 authority, municipality operating a facility under 14 C.F.R. Part 139 and supporting
14 facilities, nonprofit organization, or vendor operating under a contract with a tax-exempt
15 agricultural fair, as ~~that~~ such term is defined in Code Section 2-2-8."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.