

Senate Bill 39

By: Senators Tate of the 38th, Sims of the 12th, Henson of the 41st, Orrock of the 36th,  
Lucas of the 26th and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 general provisions relative to revenue and taxation, so as to provide for the establishment of  
3 a website to provide taxpayers of this state with an itemized estimated receipt showing how  
4 the taxes they pay are utilized; to provide for related matters; to provide for an effective date;  
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to general  
9 provisions relative to revenue and taxation, is amended by adding a new Code section to read  
10 as follows:

11 "48-1-11.

12 (a) This Act shall be known and may be cited as the 'Georgia Taxpayer Receipt Act of  
13 2013.'

14 (b) It is the public policy of this state to ensure that taxpayers' dollars are spent in a  
15 responsible manner and to encourage the citizens of this state to be well informed about the  
16 workings of their state government. It is the purpose of this Code section to provide a  
17 mechanism whereby every Georgian can access a simple and fair estimate of how their  
18 state tax dollars are actually spent.

19 (c) On or before January 1, 2014, the commissioner shall establish a website that allows  
20 Georgia taxpayers to obtain an estimated receipt itemizing the areas in which taxpayers'  
21 Georgia state income taxes and state sales taxes were spent. The commissioner shall  
22 promulgate necessary rules and regulations to outline the features to be incorporated into  
23 the website and the procedures to be followed in developing and maintaining the website.  
24 Prior to publication, regulations promulgated under the authority of this Code section shall  
25 be approved by majority vote at a joint meeting of the Senate Government Oversight and  
26 the House Budget and Fiscal Affairs Oversight committees."

27

**SECTION 2.**

28 This Act shall become effective upon its approval by the Governor or upon its becoming law  
29 without such approval.

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**SECTION 3.**

31 All laws and parts of laws in conflict with this Act are repealed.