

Senate Bill 41

By: Senators James of the 35th, 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 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to the state sales and use tax, so as to require the commissioner to file a
3 report on the collection of such taxes; to provide for related matters; 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 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
8 relating to the state sales and use tax, is amended by adding a new Code section, to read as
9 follows:

10 "48-8-11.1.

11 Beginning on January 1, 2014, and annually thereafter, the commissioner shall prepare and
12 post on the department's website a report showing the amount of state sales and use tax
13 collected in the previous year. The report shall also contain an estimate of the amount of
14 uncollected sales and use tax from the previous year and the commissioner's proposals for
15 increasing the percentage of collection of such taxes in the upcoming year."

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

17 All laws and parts of laws in conflict with this Act are repealed.