

Senate Bill 67

By: Senators Henson of the 41st, Tate of the 38th, Butler of the 55th and Davenport of the 44th

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 general provisions regarding the state sales and use tax, so as to
3 provide for the Department of Revenue to prepare a monthly report showing the net receipts
4 from online dealers for collection of sales tax on products sold in Georgia; to provide for
5 related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to general provisions regarding the state sales and use tax, is amended by adding a
10 new Code section to read as follows:

11 "48-8-2.1.

12 The department shall prepare and post on its website a monthly report showing the net
13 receipts from online dealers for collection of sales tax on products sold in Georgia."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.