

House Bill 319 (AS PASSED HOUSE AND SENATE)

By: Representatives Nimmer of the 178th, Dickey of the 140th, and Coomer of the 14th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-17 of the Official Code of Georgia Annotated, relating to the
2 temporary suspension of the collection of taxes on gasoline and aviation fuel, so as to provide
3 for legislative findings; to provide for procedures, conditions, and limitations; to provide for
4 powers, duties, and authority of the state revenue commissioner with respect to the
5 foregoing; to ratify an executive order of the Governor suspending temporarily the collection
6 of such taxes; to provide for an effective date; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-8-17 of the Official Code of Georgia Annotated, relating to the temporary
11 suspension of the collection of taxes on gasoline and aviation fuel, is amended by repealing
12 said Code section, which ratified Executive Order 06.08.12.01, and enacting a new Code
13 Section 48-8-17 to read as follows:

14 "48-8-17.

15 (a) The General Assembly finds that:

16 (1) Motor fuels and aviation gasoline are essential commodities used by Georgians for
17 transportation;

18 (2) The price of gasoline has fluctuated dramatically since the adjournment of the 2014
19 General Assembly;

20 (3) It is the intention of this state to stabilize the rate of taxation on motor fuels and
21 aviation gasoline during periods of volatile price swings; and

22 (4) Code Section 45-12-22 authorizes the Governor to suspend the collection of taxes,
23 or any part thereof, due the state until the meeting of the next General Assembly.

24 (b) The General Assembly of Georgia ratifies the Executive Order of the Governor dated
25 December 5, 2014, and filed in the official records of the office of the Governor as
26 Executive Order 12.05.14.02 which suspended commencing on December 5, 2014, the

27 collection of any rate of prepaid state taxes as defined in paragraph (24) of Code Section
28 48-8-2 to the extent it differs from the rate levied as of June 1, 2014, pursuant to Code
29 Section 48-9-14 as it applies to sales of motor fuel and aviation gasoline as those terms are
30 defined in Code Section 48-9-2. The period of suspension under this subsection shall
31 conclude at the last moment of December 31, 2015.

32 (c) The ratification of the temporary suspension of collection of prepaid state tax shall not
33 apply to prepaid local taxes as defined in paragraph (23) of Code Section 48-8-2.

34 (d) The commissioner is authorized to prescribe forms and promulgate rules and
35 regulations deemed necessary in order to administer and effectuate this Code section."

36 **SECTION 2.**

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

39 **SECTION 3.**

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