

The Senate Committee on Finance offered the following substitute to HB 807:

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 require that the proceeds of local government regulatory fees be used to pay for regulatory
4 activity and not general operations; to allow businesses and practitioners to provide affidavits
5 of certified public accountants in lieu of tax returns; to provide for related matters; to provide
6 for effective dates; to repeal conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
10 general provisions regarding specific, business, and occupation taxes, is amended in Code
11 Section 48-13-9, relating to limitation on authority of local government to impose regulatory
12 fee, examples of those which may be subject to fees, individuals and entities not subject to
13 fees, and general laws not repealed, by revising subsection (a) as follows:

14 "(a) A local government is authorized to require a business or practitioner of a profession
15 or occupation to pay a regulatory fee only if the local government customarily performs
16 investigation or inspection of such businesses or practitioners of such profession or
17 occupation as protection of the public health, safety, or welfare or in the course of
18 enforcing a state or local building, health, or safety code, but no local government is
19 authorized to use regulatory fees as a means of raising revenue for general purposes,
20 provided that the amount of a regulatory fee shall approximate the reasonable cost of the
21 actual regulatory activity performed by the local government. The proceeds of such
22 regulatory fee shall be accounted for separately and used to fund such regulatory activity
23 and not the general operations of the local government, provided that the local government
24 shall not be required to establish separate accounts for such proceeds."

25

SECTION 2.

26 Said article is further amended by revising paragraph (1) of subsection (d) of Code Section
27 48-13-14, relating to levy on business or practitioner with location or office in more than one
28 jurisdiction, methods of allocating gross receipts, information provided by business or
29 practitioner, and limits on levies by local governments using criteria for taxation, as follows:

30 "(1) Financial information necessary to allocate the gross receipts of the business or
31 practitioner, provided that a business or practitioner may elect to provide affidavits of
32 certified public accountants in lieu of tax returns; and"

33

SECTION 3.

34 This Act shall become effective on September 1, 2020; provided, however, that Section 1 of
35 this Act shall become effective on July 1, 2025.

36

SECTION 4.

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