House Bill 713
By: Representatives Battles of the 15th, Meadows of the 5th, Epps of the 144th, and Fleming of the 121st

A BILL TO BE ENTITLED
AN ACT

To amend Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to the state administrative organization for revenue collection, so as to provide a short title; to provide for collection and distribution of certain data; to provide for other matters relative to the foregoing; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.
This Act shall be known and may be cited as the "Full Accountability in Collection of Taxes (FACT) Act of 2014."

SECTION 2.
Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to the state administrative organization for revenue collection, is amended by revising subsection (d) of Code Section 48-2-15, relating to the confidentiality of tax information, as follows:

"(d) Notwithstanding this Code section, the commissioner, upon request by resolution of the governing authority of any county or municipality of this state having a population of 350,000 or more according to the United States decennial census of 1970 or any future such census, shall furnish to the designated finance officer or taxing official of the county or municipality any pertinent sales and use tax information from state any sales and use tax returns or refunds, any sales and use tax exemption information, or any combination thereof, to be used by those officials such designated officer or official in the discharge of their his or her official duties. Such designated officer or official also shall be authorized to utilize such information in researching; sales and use tax errors; underreporting of sales and use taxes; misuse of sales and use tax exemptions; sales and use tax avoidance; any type of fluctuations in the distribution amounts of proceeds of any local sales and use tax; or any combination thereof. During the performance of such research, such designated..."
officer or official shall not be authorized to contact in any manner any taxpayer identified in such confidential information. In the event any such designated officer or official to whom such confidential information is provided under this subsection identifies any discrepancies, anomalies, or issues in connection with such information, such designated officer or official shall notify the commissioner. Any information so furnished under this subsection to such designated officer or official shall retain, in the hands of the local officials, its privileged and confidential nature to the same extent and under the same conditions as that information is privileged and confidential in the hands of the commissioner. Any such information furnished under this subsection shall constitute confidential tax information for purposes of paragraph (2) of Code Section 50-14-2 and paragraph (43) of subsection (a) of Code Section 50-18-72 and shall not be discussed or disclosed except as specifically authorized under this subsection. Such information may be discussed with or disclosed to the members of the governing authority of such county or municipality, but only when the members of such governing authority are in executive session as defined in paragraph (2) of subsection (a) of Code Section 50-14-1. In the event of such discussion with or disclosure to the members of such governing authority, any such information so discussed or disclosed shall retain its privileged and confidential nature to the same extent and under the same conditions as that information is privileged and confidential in the hands of the commissioner and any further disclosure by the members of such governing authority is prohibited. The commissioner may make a nominal charge for any information so furnished, not to exceed the actual cost of furnishing the information. Nothing contained in this subsection shall be construed to prevent the use of the information as evidence in any state or federal court in the event of litigation involving any municipal or county tax liability of a taxpayer."

SECTION 3.

This Act shall become effective on January 1, 2015.

SECTION 4.

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