

Below are a few comments related to issues raised in the State Recertification Spreadsheet regarding Georgia's Certificate of Compliance:

- Sec. 302 (last question) – We expanded the field to show all citations.
- Sec. 322.B.1 – The sales tax holiday price threshold is not limited only to items priced below the threshold. The holiday includes items priced at the threshold.
- Sec. 322.C.1 – We moved the regulation citation to the appropriate column (and also did so in a few other lines).
- 327.C - We changed the answer from “no” to “yes”.
- 319.E.2 – We changed the answer from “no” to “yes” and explained that the Department extends filing deadlines when emergencies impact taxpayers' ability to file.
- 328.C.2 – By policy, if the state amends an existing provision of its taxability matrix, the state relieves sellers and CSPs from liability to the state and its local jurisdictions until the first day of the calendar month that is at least 30 days after notice of a change to the state's taxability matrix is submitted to the Governing Board for having charged and collected incorrect tax if the seller or CSP relied on the prior version of the taxability matrix.

Please let us know if you have any questions or need additional information/documentation.

Thank you.

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