



State of Georgia

Department of Revenue

Administrative Division – Office of Tax Policy
1800 Century Blvd., Suite 15107
Atlanta, Georgia 30345-3205
(404) 417- 6649

Douglas J. MacGinnitie
Commissioner

Frank M. O'Connell
Director

August 7, 2013

Mr. Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Georgia Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (“the Agreement”), I hereby certify that the following changes to Georgia’s statutes, rules or other authorities could affect Georgia’s compliance with the Agreement:

- Georgia has not adopted and does not utilize certain sales tax holiday definitions.
- Georgia does not meet the Agreement’s requirements for layaway sales and returns during a sales tax holiday.
- Certain items that are generally exempt during the 2013 sales tax holiday are not exempt if purchased at a theme park, entertainment complex, public lodging establishment, restaurant, or airport.
- Georgia applies a use-based requirement to items exempt during a sales tax holiday.
- Effective January 1, 2013, certain energy is fully exempt from one local tax, subject to one local tax, and partially exempt from other local taxes and state tax.
- Emergency Rule 560-12-1-0.22-.39 expired on August 11, 2012; this rule included several definitions and statements required by the Agreement. Despite the Rule’s expiration, all of the definitions and statements in the Rule already appear in published guidance by the Department in Informational Bulletin SUT 2010-10-13.
- Effective March 5, 2013, O.C.G.A. Sec. 48-8-38 requires sellers to exercise good faith when accepting exemption documents from purchasers.

Mr. Craig Johnson
August 7, 2013
Page 2 of 2

Enclosed are the Certificate of Compliance and Taxability Matrix, both of which were submitted to the Governing Board by email on August 7, 2013 and both of which will be made available on the Georgia Department of Revenue's website: <https://etax.dor.ga.gov/sst/sst.aspx>. If you have any questions or need additional information, please contact Amy Oneacre, Sales Tax Policy Manager, at (404) 417-6628.

Sincerely,

A handwritten signature in black ink that reads "Mack Chandler". The signature is fluid and cursive, with a prominent peak at the end of the last name.

Mack Chandler
Deputy State Revenue Commissioner

Enclosures