



Douglas J. MacGinnitie
Commissioner

State of Georgia
Department of Revenue
Administrative Division – Legal Affairs & Tax Policy
1800 Century Blvd., Suite 15107
Atlanta, Georgia 30345-3205
(404) 417- 6649

Frank M. O'Connell
Director

July 28, 2014

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 issues could affect Georgia’s compliance with the Agreement:

- 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.
- Effective March 5, 2013, sellers are required to exercise good faith when accepting exemption documents from purchasers.
- Georgia is currently unable to accept a simplified electronic return from sellers not registered under the Agreement.
- Georgia law does not provide that if a due date falls on a day the Federal Reserve Bank is closed, the taxes are due on the next day the Federal Reserve Bank is open.

Enclosed are the Certificate of Compliance and Online Taxability Matrix Change form. The Certificate of Compliance will be made available on the Georgia Department of Revenue’s website: <https://etax.dor.ga.gov/sst/sst.aspx>. The Taxability Matrix (or a link thereto) will also be made available on the Department’s website. If you have any questions or need additional information, please contact Amy Oneacre, Assistant Director, Legal Affairs & Tax Policy, at (404) 417-6628.

Sincerely,

Douglas J. MacGinnitie
State Revenue Commissioner

Enclosures