

# Taxability Matrix: Library of Definitions Compare Tool

GA - Georgia

2022.0  2021.0

Show Only Mismatched Rows:

Include Style and Markup:

Show Meta Data (e.g. Completed by):

Mismatch Style:  R  B  I  U

**Compare**

Version	Effective Date	Completed by	E-mail Address	Phone number	Date Revised	Description
2022.0	08/01/2022	Amy Oneacre	amy.oneacre@dor.ga.gov	404-417-6628	07/28/2022	Each item listed in this matrix under the Library of Definitions Section A (Administrative Definitions), Section B (Sales Tax Holidays) and Section C (Product Definitions) is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through December 21, 2021. Refer to Appendix C of the SSUTA for each definition. Section A of this matrix indicates if the state has adopted the definition provided in the SSUTA and if the item is included in or excluded from the sales price. Sections B and C of this matrix indicate if the state has adopted the definition provided in the SSUTA and whether the item is taxable or exempt. Exceptions to the definitions or further explanation of the tax application is provided in the comment column. Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions. To the extent possible under each state's laws, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax 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: Library of Definitions" is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix. As of June 2021 the Taxability Matrix was separated into two documents: Taxability matrix: Library of Definitions (previously Section 1) and Taxability Matrix: Tax Administration Practices (previously Section 2). "Tax Administration Practices" indicates which administrative practices the state follows and provides an explanation of the state's practice if it does not follow a listed practice.
2021.0	08/01/2020	Amy Oneacre	amy.oneacre@dor.ga.gov	404-417-6628	08/1/2021	Each item listed in this matrix under the Library of Definitions Section A (Administrative Definitions), Section B (Sales Tax Holidays) and Section C (Product Definitions) is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 20, 2021. Refer to Appendix C of the SSUTA for each definition. Section A of this matrix indicates if the state has adopted the definition provided in the SSUTA and if the item is included in or excluded from the sales price. Sections B and C of this matrix indicate if the state has adopted the definition provided in the SSUTA and whether the item is taxable or exempt. Exceptions to the definitions or further explanation of the tax application is provided in the comment column. Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions. To the extent possible under each state's laws, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice

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2022.0	41045	Bottled water, candy, dietary supplements, soft drinks and items under Reference numbers 41010, 41020, 41025, 41030 and 41040 that would otherwise be exempt from tax but are considered "prepared food" if utensils are made available to the customer at the seller's location.	X		O.C.G.A. § 48-8-2(27)	
2021.0						