
2000 Legislation

Alcohol and Tobacco

Tobacco Sales Enforcement - House Bill 1229 (O.C.G.A. §16-12-175 and O.C.G.A. §16-12-176). Effective July 1, 2000. Transfers the enforcement authority and responsibility for the sale and distribution of cigarettes and tobacco related objects, and the possession of such items by persons under 18 years of age, from the Department of Public Safety to the State Revenue Commissioner.

Election Day Sales - House Bill 1339 (O.C.G.A. §3-3-20). Effective July 1, 2000. Authorizes the sale of alcoholic beverages on election days in any county or municipality where the sale of alcoholic beverages is lawful; provides for local governments to prohibit by ordinance the sale of alcoholic beverages on election days.

Cruise Ships - House Bill 1383 (O.C.G.A. §3-9-1 and O.C.G.A. §3-9-2). Effective July 1, 2000. Adds cruise ships to airlines and railway passenger carriers as a type of public carrier which the Revenue Commissioner is authorized to license for the sale of alcoholic beverages. Cruise ships will be authorized to sell distilled spirits in containers of not more than 50 milliliters per container.

Wine Shipments To Individuals - House Bill 1273 (O.C.G.A. §3-3-8, O.C.G.A. §3-6-30, O.C.G.A. §3-6-31 and O.C.G.A. §3-6-32). Effective July 1, 2000. Bill increases the amount of wine which an individual may possess and transport in Georgia upon which no State Excise Tax has been paid. Adds new provisions to Code Section 3-3-8, which specify the quantities of distilled spirits, wine and malt beverage that an individual may possess and transport in Georgia when purchased outside Georgia and upon which the State Excise Tax has been paid. On a limited basis, allows the direct shipment of wine to Georgia residents.

Housing Authority and Alcohol Sales - Senate Bill 485 (O.C.G.A. §3-3-21). Effective July 1, 2000. Prohibits the sale of alcoholic beverages for consumption on the premises within 100 yards of housing authority property. Housing au-

thority is defined "any property containing 300 housing units or fewer, owned and operated by a housing authority created by Article 1 of Chapter 3 of Title 8, the 'Housing Authority Law'."

Property Tax

Manual Laborers' Tools Exemption - House Bill 20 (O.C.G.A. §48-5-42). Bill increases the ad valorem tax exemption for tools and implements owned by manual laborers from \$300 to \$2,500. This bill must be ratified in the November 2000 general election. If ratified, it becomes effective Jan. 1, 2001.

Military Personnel Ad Valorem Exemption - House Bill 441 (O.C.G.A. §48-5-471). Effective Jan. 1, 2001. Bill exempts from ad valorem taxes any vehicle wholly owned or one vehicle jointly owned by a nonresident member of the armed forces temporarily stationed in Georgia as a result of military orders. This exemption does not extend to any vehicle used in a business.

Disabled Veterans Homestead Exemption - House Bill 446 (O.C.G.A. §48-5-52.1). Bill extends the disabled veterans homestead exemption of \$43,000 to any unremarried surviving spouse of any member of the armed forces who was killed in any war or armed conflict. This bill must be ratified in the November 2000 general election. If ratified, it becomes effective Jan. 1, 2001.

Education Tax Payments - House Bill 518 (O.C.G.A. §48-5-404). Effective July 1, 2000. Bill requires tax commissioners or tax collectors in counties with a population over 30,000 to remit weekly to the county board of education all money collected for school systems. Counties with a population less than 30,000 are to remit funds every two weeks.

Annual Sales Ratio - House Bill 523 (O.C.G.A. §§20-2-164, 48-5-274, 48-5-341, 48-5-342, 48-5-342.1, 48-5-343, 48-5-344, 48-5-345, 48-5-348 and 48-5-349.2). Effective July 1, 2000. Bill places sole responsibility for creating the annual sales ratio study with the Department of

Audits. The study is to be used by the Department of Revenue to determine if county tax digests fall within the acceptable assessment ratio, and if an additional one quarter mill tax is due the state. Applies to 2000 property tax digests.

Disabled Veterans Exemption - House Bill 684 (O.C.G.A. §48-5-48). Effective July 1, 2000. Bill revises the applicable federal title provisions and clarifies the maximum disabled veteran's exemption to \$43,000.

Tax Digest Review - House Bill 939 (O.C.G.A. §48-5-32.1). Effective May 1, 2000. Bill allows the Revenue Commissioner to review a county tax digest without verifying that municipal governing authorities are in compliance with provisions established under the "Taxpayer Bill of Rights."

Rehabilitated Historic Property - House Bill 1118 (O.C.G.A. §48-5-7.2). Effective July 1, 2000. Bill extends the rehabilitated historic property preferential assessment to not more than two acres of land being used to preserve specimen trees (trees having a trunk diameter of 30 inches or more).

Tax Deferral Program - House Bill 1178 (O.C.G.A. §§48-5-71, 48-5-72, 48-5-74, 48-5-77, 48-5-78, 48-5-79 and 48-5-80). Effective July 1, 2000. Bill allows municipalities to enact a tax deferral program for ad valorem taxes for citizens over 62 years of age who meet certain income requirements. Also changes within these code sections "tax commissioner or tax collector" to read "the appropriate tax official."

Family Owned Farm - House Bill 1217 (O.C.G.A. §48-5-7.4). Effective July 1, 2000. Bill changes the qualifications for a conservation use covenant to extend the definition of a family-owned farm entity to persons that are related by either blood or marriage within the fourth degree of civil reckoning. Allows any family corporation or a family limited partnership to have a general partner who holds no more than five percent interest in the family lim-

ited partnership to still qualify for conservation use covenant. The bill also allows the newly formed family farm entity to use an estimate of income for determining eligibility.

Removal of Tax Assessors - House Bill 1224 (O.C.G.A. §§48-5-295 and 48-5-442). Bill allows tax assessors to be removed from office for failure to meet the qualifications and requirements of the position. **This portion of the bill became effective April 18, 2000.** The bill also requires motor vehicles to be assessed for ad valorem tax purposes by using 75 percent of the fair market value and 25 percent of the wholesale value for tax year 2001. In 2002 and thereafter, motor vehicles will be assessed based upon the average of their fair market value and wholesale value. **This part of the bill becomes effective Jan. 1, 2001.**

Elks Lodge Exemption - House Bill 1247 (O.C.G.A. §48-5-41). Bill extends an ad valorem tax exemption to property which is owned exclusively by an Elks Lodge, which is used exclusively for charitable, fraternal, or benevolent purposes. This bill must be ratified in the November 2000 general election.

Tax Return Declaration - House Bill 1265 (O.C.G.A. §48-5-19). Effective July 1, 2000. Bill changes the oath provision to become a declaration when making a tax return. The bill provides penalties for false statements when making a tax return, allows for digital signatures, and provides that the Commissioner can promulgate rules and procedures for digital signatures.

Tax Assessors To Civil Service - House Bill 1296 (O.C.G.A. §§48-5-262, 48-5-295 and 48-5-295.1). Effective July 1, 2000. Bill allows the county governing authority to place tax assessors and their staffs under the county civil service system. It allows county tax assessors to be removed if they do not meet the requirements for holding office. It also establishes a review board.

Intangible Tax - House Bill 1310 (O.C.G.A. §48-6-73). Effective May 1, 2000. Bill changes the day in which intangible recording tax is submitted to the

Commissioner from the first to the 10th of the month.

Ad Valorem Tax Credit - House Bill 1403 (O.C.G.A. §36-89-4). Effective April 19, 2000. Bill changes the manner in which the ad valorem tax credit is calculated to determine the homeowner's tax relief credit.

Farm Equipment - House Bill 1416 (O.C.G.A. §48-5-41.1). Bill exempts farm tractors, combines and all other farm equipment owned by family-owned farm products producers from ad valorem taxes. This bill must be ratified in the November 2000 general election.

Purple Heart Exemption - House Bill 1417 (O.C.G.A. §48-5-478.2). Effective Jan. 1, 2001. Bill exempts from ad valorem taxes a single motor vehicle owned or leased to any veteran who has been awarded the Purple Heart citation.

Multiple County Property - Senate Bill 309 (O.C.G.A. §§48-5-299 and 48-5-311). Effective April 27, 2000. Bill allows any property owner whose property is located within two or more counties to have the two county boards of tax assessors cooperatively investigate valuation of said property within their jurisdiction and exchange that information to determine uniformity.

Tax Digest Disapproval - Senate Bill 340 (O.C.G.A. §48-5-304). Effective July 1, 2000. Bill requires that the Commissioner shall not approve a county tax digest when five percent or more of the property value is in dispute and five percent or more of the number of parcels is either on appeal or in arbitration. The bill allows the Commissioner to remove from the digest calculations any appealed property which represents more than 1.5 percent of the total digest.

Ad Valorem Tax Execution - Senate Bill 352 (O.C.G.A. §48-3-19). Effective April 20, 2000. Bill provides that no person may pay an execution for ad valorem taxes and thereby become the transferee until the local tax official is able to verify that the local transferee is current on all ad valorem taxes within that jurisdiction.

One Georgia Authority - Senate Bill 398 (O.C.G.A. §50-34-7). Effective April 21, 2000. Bill establishes the One Georgia Authority and extends an ad valorem tax exemption to real and personal property owned or leased by the authority.

Boat Study Committee - Senate Resolution 569. Creates a Senate Boat and Motor Title and Ad Valorem Taxation Study Committee. The Committee will be abolished on Dec. 31, 2000.

Marine Vessels - Senate Resolution 580. Amends the Constitution to provide that marine vessels may be classified into separate subclasses for ad valorem tax purposes and allows different taxing procedures to be established for both subclasses of marine vessels. This bill must be ratified in the November 2000 general election.

Motor Vehicle

Disabled Persons License Plate - House Bill 496 (O.C.G.A. §§40-2-74; 40-6-221; 40-6-222; 40-2-226). Effective July 1, 2000. Bill changes the application and issuance of a disabled persons license plate (plate category DP). Any applicant for a disabled person's person license plate must provide an affidavit from a "practitioner of the healing arts" that he/she meets one of the required conditions for the issuance of a disability license plate.

Temporary Dealer's Plates - House Bill 823 (O.C.G.A. §§ 40-2-8; 40-2-41; 40-2-40). Effective July 1, 2000. The Tax Commissioner will no longer issue a temporary operating permit for a recently purchased vehicle. Dealers will issue a 30-day temporary license plate to the buyer at the time of purchase. Any applicant for a delinquent application shall include a penalty of 25 percent of the registration fee, but shall no longer include a \$1 sheriff's fee.

Security Interests - House Bill 1364 (O.C.G.A. §§ 40-2-8; 40-3-50). Effective July 1, 2000. Bill stipulates how and when a security interest in a motor vehicle is perfected.

Georgia Educators License Plate - House Bill 1388 (New O.C.G.A. § 40-2-

86.5). Effective July 1, 2001. Bill provides for the issuance of a new special license plate to honor and financially benefit the Georgia Public School Personnel Indemnification Fund. Requires the passage of HR 971, a constitutional amendment to establish the Georgia Public School Personnel Indemnification Fund Commission. A new special license plate displaying the phrase: "Georgia Educators Make A Difference" and a ripe red delicious apple to the left of the identifying numbers will be available July 1, 2001, provided the constitutional amendment is passed November 2000.

Department of Motor Vehicle Safety - House Bill 1441 (O.C.G.A. §§ Title 40; 48-5-474 and 48-5-475 48-10-1). Effective July 1, 2000. Bill creates a new state agency, the Department of Motor Vehicle Safety, under the direction of a Board of Motor Vehicle Safety and Commissioner appointed by the board. Makes local tax commissioners agents of the state revenue commissioner for the purposes of collecting ad valorem taxes in connection with the registration of motor vehicles. The effective date can be extended to July 1, 2003 by Governor's executive order.

Reserve License Plates - Senate Bill 349 (Code Sections: 40-2-65; 40-2-66) Effective Jan. 1, 2001. Bill provides for the issuance of one free license plate to active and retired members of the Army Reserve, Air Force Reserve, Navy Reserve, Marines Corps Reserve or Coast Guard Reserve. Provides for uniform documentation that must be furnished annually to the Tax Commissioners prior to the issuance or renewal of the license plates.

Income Tax

Georgia Housing Credit - House Bill 272 (O.C.G.A. §48-7-29.4) Effective Jan. 1, 2001. Bill provides a credit against Georgia income taxes for taxpayers owning an interest in a federally qualified housing project in Georgia. Credit is equal to the portion of the federal housing tax credit which is related to Georgia projects. This credit can only be claimed for residential rental buildings in low-income housing projects that meet minimum set-aside tests. Credit may be allocated among some or all of the partners, members, or shareholders

ers in any agreed manner.

Low-Emission Vehicle Credit - House Bill 801 (O.C.G.A. §48-7-40.16, 48-7-40.17). Effective Jan. 1, 2001. Bill provides for an increase in the credit not to exceed \$2,500 for the purchase or lease of a new low-emission vehicle and for the conversion of a vehicle to a low emission vehicle. For any business enterprise, it adds a \$2,500 credit for the purchase or lease of each electric vehicle charger that is located in a covered area. Also provides for a new credit to any person who installs diesel particulate emission reduction technology equipment at any truck stop, depot, or other facility.

Corporate Credit Related To Alternative Method of Apportionment - House Bill 1134 (O.C.G.A. §48-7-29.3, 48-7-40.18). Effective Jan. 1, 2001. Bill provides a credit to that small group of companies that qualify under O.C.G.A. §48-7-31(d)(1) for an alternative method of apportionment and allocation. Those who locate a headquarters facility in this state would be eligible for an additional credit based on jobs created in this state.

Annual Update - House Bill 1137 (O.C.G.A. §48-1-2). Effective July 1, 2000. Bill includes the amendment referred to as the "annual update" legislation. The amendment to Section §48-1-2 is the annual update to follow the IRC as it exists on Jan. 1, 2000. This update includes all applicable provisions of tax legislation signed into law during 1999. Applies to tax years beginning Jan. 1, 2000.

Retirement Exclusion - House Bill 1159 (O.C.G.A. §48-7-27(a)(5)). Effective April 17, 2000. For tax years beginning on or after Jan. 1, 2000 and prior to Jan. 1, 2001, bill increases the retirement exclusion to \$13,500 from the current \$13,000. For tax years beginning on or after Jan. 1, 2001, bill increases the retirement exclusion to \$14,000.

Corporate Income Tax Credits - House Bill 1215 (O.C.G.A. §48-7-42). Effective July 1, 2000. Bill expands the existing statutory language relating to the assignment of corporate income tax credits to members of a taxpayer's "affiliated

group." Applies to tax years beginning Jan. 1, 2000.

Research Programs - House Bill 1335 (O.C.G.A. §31-12-13). Effective April 28, 2000. Bill establishes the Breast Cancer, Prostrate Cancer and Ovarian Cancer Program fund for research programs. Contributions can be made to the fund directly or on an individual income tax return by donating all or any part of any tax refund due, by authorizing a reduction in the refund check otherwise payable, or by contributing any amount over and above any amount of tax owed by adding that amount to the taxpayer's payment. Applies to tax years beginning Jan. 1, 2000.

Refund Interest - House Bill 1349 (O.C.G.A. §48-2-35, 48-7-112, 48-7-121). Effective Jan. 1, 2001. When interest is paid on refunds, the interest rate is increased from nine percent to 12 percent.

Depository Financial Institutions - House Bill 1452 (O.C.G.A. §48-7-29.4, 48-6-93(e), 48-6-95(e)). Effective Jan. 1, 2001. Bill changes the application of the tax credit for depository financial institutions. Current law allows a dollar-for-dollar credit against the state corporate income tax liability of depository financial institutions for license and occupation taxes paid by those institutions. Bill allows the credit to those institutions which have chosen to form as S-Corporations. The law allows the credit to flow through on a pro rata basis to the institution's shareholders based upon each shareholder's proportionate share of ownership.

Cigarette Tax Credit - House Bill 1455 (O.C.G.A. §48-7-40.17). Effective July 1, 2000. Bill provides an income tax credit for the shipment of cigarettes manufactured anywhere in the United States to a foreign country. Applies to tax years beginning Jan. 1, 2000.

Job Tax Credit - House Bill 1509 (O.C.G.A. §48-7-40, 48-7-40.1, 48-7-40.4, 48-7-40.9(b), 48-7-40.15, 48-7-40.17). Effective Jan. 1, 2001. Bill replaces the current job tax credit law and creates a credit, which can be used by more Georgia taxpayers. The credit is still targeted to that group of companies defined as

“business enterprises” which includes those engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism and research and development industries or the headquarters of any of these businesses. Term does not include retail businesses.

Disaster Assistance Tax Credit - House Bill 1531 (O.C.G.A. §48-7-29.4) Effective April 17, 2000. Provides a credit for individual taxpayers who receive disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The credit is an amount equal to \$500 or the actual amount of the disaster assistance, whichever is less.

Driver’s Education Tax Credit - House Bill 1532 (O.C.G.A. §48-7-29.4) Effective Jan. 1, 2001. Provides a credit for individual taxpayers for the amount expended for a completed course of driver’s education for a dependent minor child of the taxpayer at a private driver training school licensed by the Department of Public Safety. The credit for each dependent child is an amount equal to the cost for the course or \$150, whichever is less.

Sales And Use Tax

Irrigation System Exemption - House Bill 82 (O.C.G.A. §48-8-3). Effective July 1, 2000. Bill creates a new sales and use tax exemption on electricity sold exclusively for use in operating an irrigation system for farm crops. The exemption may be administered through a revision to the Certificate of Exemption.

Four New Sales Tax Exemptions - House Bill 567 (O.C.G.A. §48-8-3). Effective date July 1, 2000. Bill creates four new sales and use tax exemptions. First, it extends a sales and use tax exemption (6.1) to any housing authority created under Article 1, Chapter 3 of Title 8. The Certificate of Exemption may be revised to accommodate this exemption. Second, it extends a sales and use tax exemption from state tax only to the sale or use of natural or artificial gas used directly in the production of electricity that is sold. This exemption may be administered through the manufacturer’s direct payment authority. Third, it extends a sales and use tax

exemption to wheelchairs and any accompanying equipment attached to wheelchairs purchased by permanently disabled persons. A new Certificate of Exemption or dealer retention of disability documentation may be used to administer this exemption. Fourth, it extends a sales and use tax exemption to sales to or by nonprofit organizations organized to raise funds for public libraries. A Letter of Authorization may be used to administer this exemption.

Prosthetic Devise Exemption - House Bill 592 (O.C.G.A. §§48-8-3 and 48-8-63). Effective date July 1, 2000. Bill creates a new sales and use tax exemption (54.1) to the sale or use of any physician prescribed prosthetic devise. These devices were deleted from the existing exemption on durable medical equipment (54) whereby they were exempt only if paid for with medicare or medicaid funds.

Additionally, it amends the requirement for general contractors to withhold a two percent retainage on any subcontract only when the total amount of the contract for any given project is \$250,000 or more. In lieu of this retainage, the sub-contractor may elect to post a surety bond in favor of the Department of Revenue. Bill also increases the minimum/maximum amounts of these bonds (based on the contract amount) from \$1,000/\$10,000 to \$5,000/\$50,000.

Gold, Silver, Platinum Bullion Sales - House Bill 1210 (O.C.G.A. §48-8-3). Effective July 1, 2000. Bill creates two new sales and use tax exemptions on the sale of gold, silver or platinum bullion and on the sale of coins or currency. The dealer must maintain documentation of the sales transaction.

Poultry Exemption - House Bill 1236 [O.C.G.A. §48-8-3 (49)]. Effective July 1, 2000. Bill removes the heating requirement from the sales and use tax exemption on the sale of liquefied petroleum and other fuel (e.g. electricity) used in a structure in which broilers, pullets, or other poultry are raised. The Certificate of Exemption may be revised to accommodate this exemption.

BEST Legislation - House Bill 1510 (O.C.G.A. §48-8-3). Effective Jan. 1, 2001.

Bill is a continuation of the Governor’s BEST legislation. The bill was formatted in four sections to amend the manufacturing machinery exemption and create three new sales and use tax exemptions.

Section 1 – O.C.G.A. § 48-8-3(34)(A) is amended to clarify that machinery components (parts) are exempt only when used to upgrade machinery that is used directly in the manufacture of tangible personal property in a manufacturing plant in Georgia.

Section 2 – O.C.G.A. § 48-8-3(34.3) creates a graduated exemption to the sale or use of repair or replacement parts, machinery cloth or replacement machinery cloth, molds or replacement molds, dies or replacement dies, and tooling or replacement tooling for machinery used directly in the manufacturing of tangible personal property to apply to the portion of the sales price for each eligible item up to \$150,000.

The graduated exemption will apply to purchases made on or after Jan. 1, 2001 using the following percentages: 20 percent of sales price for transactions beginning on Jan. 1, 2001; 40 percent of sales price for transactions beginning on Jan. 1, 2002; 60 percent of sales price for transactions beginning on Jan. 1, 2003; 80 percent of sales price for transactions beginning on Jan. 1, 2004; and 100 percent of sales price for transactions beginning Jan. 1, 2005 and thereafter. The Certificate of Exemption for Manufacturers may be revised to accommodate this phased-in exemption.

Section 3 – O.C.G.A. § 48-8-3 creates a new exemption to the sale or lease of computer equipment to be used in Georgia at any high technology company as classified under certain Standard Industrial Classification codes or North American Industrial Classification System codes when the total sales price or the fair market value of leased computer equipment exceeds \$15 million per calendar year.

The purchaser must apply and be issued a Certificate of Exemption each year stating the computer equipment’s sales price or the leased equipment’s fair market value in order to be eligible for the exemption. Computer equipment is defined as a computer terminal or organized assembly of hardware that includes equipment such as CPU processing units, scanners, printers, data storage devices, memory

chips, transmission equipment, and software products. A new Certificate of Exemption may be developed for this exemption.

Section 4 - OCGA § 48-8-3 creates a new exemption to the sale of machinery, equipment and materials incorporated into and used in the construction or operation of a Class 100 or less clean room, provided the clean room is used directly in the manufacturing of tangible personal property.

A new the Certificate of Exemption for Manufacturers may be developed for this exemption.

Licensed Commercial Fishermen - House Bill 1582 (O.C.G.A. §48-8-3). Effective Jan. 1, 2001. Bill extends a new sales and use tax exemption to licensed commercial fishermen on dyed diesel fuel used exclusively for commercial fishing purposes. Persons eligible for this exemption must furnish a Certificate of Exemption issued by the Commissioner.

Diabetic Amendment - House Bill 1583 (O.C.G.A. §48-8-3). Effective July 1, 2000. Legislation amends the exemption for insulin, insulin syringes, and blood glucose level measuring strips dispensed without a prescription (OCGA 48-8-3(50)) to include blood measuring devices or other monitoring equipment used exclusively by diabetics.

Lodging/Accommodations Excise Tax - House Bills 1149, 1186, 1291 and 1375 (O.C.G.A. §48-13-3). Effective date Bill 1149, 1186, 1291 May 1, 2000. Effective date Bill 1375 March 28, 2000. Bills amended the excise tax for lodging and accommodations, which is administered and collected by the local governments.

Special Purpose Tax - House Bill 1303 (O.C.G.A. §48-8-111). Effective July 1, 2000. Bill expands the use of the special purpose tax proceeds to a capital outlay project for any transportation facility designed to transport passengers or goods.

MARTA Tax - House Bill 1615 (Metropolitan Atlanta Rapid Transit Authority Act Ga. Law 1965, p. 2243). Effective April 19, 2000. Bill amends the date the one percent MARTA Tax rate may be

changed to June 30, 2047.

OneGeorgia Authority - Senate Bill 398 (O.C.G.A. §50-34-1). Effective July 1, 2000. This local legislation creates the OneGeorgia Authority to facilitate public financing for the promotion of economic development in rural areas of Georgia. The bill provides for an exemption from sales tax, income tax and property taxes for all purchases made by OneGeorgia Authority.

Internet Tax - House Resolution 973. Resolution calls for Congress and the Georgia General Assembly to strive for simplicity, equity and fairness in the collection of sales and use taxes from in-state sellers with tax nexus as well as from out-of-state sellers (internet and catalog) currently without tax nexus. Internet sales are projected to grow from \$7 billion in 1998 to an anticipated \$143 billion by 2003.

Continued from page 1

The winery is responsible for collecting all required taxes and remitting them to the Georgia Department of Revenue.

In situations were a Georgia resident is physically on a winery's premises, he or she can have up to five cases of wine shipped to their home.

The winery does not have to have a Special Order Shipping License in these situations.

However, the winery must verify that the purchaser is 21 years of age or older and it cannot ship more than five cases to any one consumer or address in a calendar year.

The annual fee for the Special Order Shipping License is \$50. The license can be obtained from the Alcohol and Tobacco Division of the Department of Revenue.

Sales And Use Tax Seminar Schedule			
Date	Locaton	Telephone	Time
July 12	Gainesville College Continuing Education Bldg. Auditorium 3820 Mundy Mill Road Gainesville	770-531-5681	8:30 am - 5 pm
Aug. 17 Aug. 18	Gwinnett Justice & Administrative Ctr. Auditorium, 75 Langley Dr. Lawrenceville	770-806-2124	8:30 am - 5 pm
Sep. 6 Sep. 7	Georgia Power Building 241 Ralph McGill Blvd. Atlanta	404-651-3550	8:30 am - 5 pm
Oct. 11 Oct. 18	Macon State College 100 College Station Road Macon	912-751-6592	8:30 am - 5 pm
Nov. 9	Russell Research Center Auditorium 950 College Station Road Athens	705-542-2134	8:30 am - 5 pm
Nov. 15	Augusta Technical Institute 3116 Deans Bridge Road Building 300 Augusta	706-737-1790	8:30 am - 5 pm
Dec. 4 Dec. 5	Kennesaw State College Burruss Building, Room 151 Kennesaw	770-423-6450	8:30 am - 5 pm