

2001 Legislative Tax Summary

Income Tax

Annual Update - House Bill 61 (O.C.G.A. §48-1-2). Applicable to taxable years beginning on or after Jan. 1, 2001. 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 Internal Revenue Code as it exists on Jan. 1, 2001. This update includes all applicable provisions of tax legislation signed into law during 2000.

Language Corrections - House Bill 107 (O.C.G.A. §48-7-40.18 and §48-7-42). Effective Feb. 12, 2001. The two paragraphs in Section 48 of the bill that deal with Chapter 7, Income Taxes, are language corrections. The first correction replaces "my be claimed" with "may be claimed" in subsection (b) of Code Section 48-7-40.18. The second correction replaces "limited liability corporation" with "limited liability company" in paragraph (2) of subsection (a) of Code Section 48-7-42.

Low And Zero Emission Vehicles - House Bill 261 (O.C.G.A. §48-7-40.16). Applicable to taxable years beginning on or after Jan. 1, 2001. Prior legislation changed the dollar amount of the credit for the purchase or lease of a new low emission vehicle or the conversion of a standard vehicle to a low emission vehicle from \$1,500 to \$2,500 and also added a credit for electric vehicle chargers. This bill expands the area where a vehicle must be registered and where electric vehicle chargers must be located from a covered area, which was only the metro area, to the entire state. The bill also adds a \$5,000 credit for the purchase or lease of a new zero emission vehicle and a \$2,500 credit for the conversion of a standard vehicle to a zero emission vehicle. A zero emission vehicle is defined as a motor vehicle which has zero tail pipe and evaporative emissions as defined under the rules and regulations of the Board of Natural Resources and includes an electric vehicle whose drive train is powered solely by electricity, provided the electricity is not provided by an on-board combustion device. Finally, businesses mandated to use low emission vehicles will now qualify for the credit.

Higher Education Savings Plan - House Bill 417 (O.C.G.A. §20-3-630 through §20-3-642; 48-7-27(a)(11); 48-7-27(b)(10), and 50-13-2). Effective March 23, 2001. Income tax provisions are applicable to taxable years beginning on or after Jan. 1, 2002. Bill establishes the "Georgia Higher Education Savings Plan" more commonly referred to as a Section 529 plan. The plan's purpose is to provide a way to save for postsecondary education. For Georgia income tax purposes, the plan allows a deduction for part of the contributions and an exclusion for the earnings when they are withdrawn in certain circumstances. The major provisions are listed below:

General contribution provisions: \$8,000 per beneficiary may be contributed per year. Additionally, during the first three years in which savings trust agreements are made available by the board to the public, an additional annual contribution of \$8,000 for any beneficiary age 10 years old or older may be made. The total contributions for any beneficiary cannot exceed \$120,000.

Provisions related to the deduction of contributions: For taxable years beginning on or after Jan. 1, 2002, up to \$2,000 of the contribution can be deducted as an additional itemized deduction on a Georgia return by parents or guardians of a designated beneficiary who is claimed as a dependent on their Georgia tax return. The deduction is decreased \$400 for each \$1,000 of Federal Adjusted Gross Income over \$100,000 for a joint return or \$50,000 for a separate or single return. Contributions can be made for the prior year up to the original due date of the return.

Provisions related to the exclusion of earnings from income: For taxable years beginning on or after Jan. 1, 2002, the amount of any qualified withdrawals used solely for qualified higher education expenses are not subject to state income tax. For unqualified withdrawals, the following applies:

(1) The proportion of earnings in the account balance at the time of the withdrawal is applied to the total funds withdrawn to determine the earnings portion to be included in the account contributor's taxable net income.

(2) The proportion of the contributions in an account balance at the time of an unqualified withdrawal which previously have been used to reduce taxable net income is applied to the nonearnings portion of the total funds withdrawn to determine an amount to be included in the account contributor's taxable net income.

Low Income Housing Credit - House Bill 460 (O.C.G.A. §48-7-29.6) Applicable to taxable years beginning on or after Jan. 1, 2002. Bill changes Georgia's Low Income Housing Tax Credit. Major changes include allowing the credit to be offset against the insurance premiums tax. Also, it clarifies how recapture of the credit is computed and provides that the credit does not have to be recaptured if the recapture is due solely to the sale or transfer of any direct or indirect interest in a qualified Georgia project.

Low-Income Housing Tax Credits - House Bill 509 (O.C.G.A. §48-7-29.6). Effective April 12, 2001. Bill's major focus is to prevent a county property tax assessor from considering the value of federal or state credits in the valuation of property that qualifies for the low income housing tax credit. The income tax changes in this bill were also made in House Bill 460.

Technical Corrections/Clarifications - House Bill 582 (O.C.G.A. §48-2-52, 14-18-15; 14-11-303; 14-11-1104; 48-7-31; 48-7-31.1; 48-7-40; 48-7-40.1; 48-7-40.17; 48-7-40.21; 48-7-42; 48-7-86). The effective date for all of the BEST income tax provisions is for taxable years beginning on or after Jan. 1, 2001. All other provisions effective April 27, 2001. Bill provides that a member, manager, or employee of a limited liability company and a partner or employee of a limited liability partnership may be held personally liable for sales tax and withholding tax delinquencies. The bill clarifies that taxation of limited liability companies is the same for Georgia income tax and income tax withholding purposes as it is for federal income tax and income tax withholding purposes.

This bill makes the following changes to the current BEST Program:

(1) Permits the commissioner to en-

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ter into an agreement for the special allocation and apportionment of income with taxpayers other than corporations. These taxpayers would include limited liability companies, limited partnerships, partnerships, and other flow-through entities.

(2) Amends the job tax credit to qualify new jobs as long as the average wage of such jobs exceeds the lowest average wage of any county in the state.

(3) Conforms the requirements for qualification of jobs in Census Tracts to Tier 1 requirements.

(4) Clarifies the Department's current administration of the headquarters job tax credit. It also ensures that the tax credit for each qualifying job is available for five years as long as the job is created within seven years of the taxpayer first becoming eligible for the credit.

(5) Permits taxpayers tiling on a fiscal year basis to apply to the commissioner to make a one-time election to calculate new full-time jobs in 2001 on a calendar year basis rather than a fiscal year basis.

Bill also clarifies that a taxpayer may file for innocent spouse protection in cases affecting only Georgia Income Tax.

Tax Credits For Qualified Business Expansion-House Bill 607 (O.C.G.A. §48-7-38; 48-7-40.21; 48-7-40.22). Sections one and two are applicable to taxable years beginning on or after Jan. 1, 2001. Section three is applicable to taxable years beginning on or after Jan. 1, 2002. Section one adds Hispanic and Asian-Indian American to the definition of minority for the purposes of O.C.G.A. § 48-7-38, the minority subcontractor adjustment. Newly added is a section requiring all taxes be paid in order to be eligible to be designated for this purpose.

Section two provides a special incentive for existing business enterprises that increase jobs by 500. Existing business enterprise means, for purposes of section two, any business or the headquarters of any such business which is engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development industries that has been in operation in this state for at least five years. This definition does not include retail businesses. Existing busi-

ness enterprise becomes eligible to offset the jobs credit, established under O.C.G.A. §48-7-40, against their quarterly or monthly withholding payment. This only applies to the jobs credit that they can not use in the current year or have not been able to use in previous years due to the 50 percent tax limitation. This is limited in a number of ways including a year limitation of five years and a dollar limitation of \$5 million.

Section three offers a business enterprise a credit for the purchase of a motor vehicle that is used exclusively to provide transportation for four or more of its employees. This credit is \$3,000 in tier one counties and \$2,000 in tier two counties. Business enterprise means, for purposes of section three, any business or the headquarters of any such business which is engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, research and development industries, child care businesses, or retail businesses.

Port Activity Tax Credit-House Bill 609 (O.C.G.A. §48-7-40.15). Applicable to taxable years beginning on or after Jan. 1, 2001. Bill changes the values for the job tax credit portion. Increases to an additional \$1,250 per job as opposed to an additional \$500 as provided in last years legislation. Previously this legislation only applied to qualified investment property placed in service between Jan. 1, 1998, and July 1, 2002. This bill eliminates the July 1, 2002, ending date.

Property Tax

Farm Equipment Ad valorem Tax Exemption - House Bill 37 (O.C.G.A. §48-5-41.1). Effective April 27, 2001. Bill is a technical correction to HB 1416 enacted during the 2000 session. It corrects the statutory definition of "qualified farm products producer" by adding the word "qualified" to the definition, thus making the statute agree with the caption and ballot question. Bill makes it clear that the farm equipment exemption only applies to a qualified farm products producer.

Motor Vehicles Registration - House Bill 253 (O.C.G.A. §40-2-20; 40-2-34; 40-2-37; 40-2-40; 40-2-8; 40-2-88; 40-2-8;

40-3-2; 40-3-23; 48-10-2; 48-10-7; 48-2-44). Effective July 1, 2001 Bill extends the initial registration period for 30 days if the purchaser has not received a title within 26 days of purchase. Since no ad valorem tax may become due if a vehicle is registered during the initial registration period, this bill removes the ad valorem tax on vehicles in those limited circumstances where an extension is granted.

Homestead Exemption - House Bill 299 (O.C. GA. §48-5-52). Effective April 27, 2001, subject to being ratified in special November 2002 election. If approved by voters, bill shall become effective Jan. 1, 2003. Bill changes the income limitations for a 62-year-old resident seeking the \$10,000 school tax homestead exemption from \$10,000 gross income to \$10,000 net income. In computing the net income, only the income of the husband and wife living in the same household are considered, eliminating the income of others living in the home. Also, retirement income is excluded up to the maximum amount of Social Security benefits payable to an individual and their spouse (currently \$36,864).

County Officers Minimum Salaries - House Bill 302 (O.C.G.A. §48-5-137; 48-5-183). Effective July 1, 2002. Bill amends the minimum salary schedules for clerks of courts, probate judges, sheriffs, tax commissioners, magistrates, and coroners. Bill also increases the monthly compensation for a tax commissioner who acts as an ex-officio sheriff from \$236.25 to \$309.93 per month. Finally, the bill provides a minimum monthly expense allowance for tax commissioners based upon population.

Heavy Duty Equipment Rentals - House Bill 364 (O.C.G.A. §48-5-507.1). Effective July 1, 2001. Current law provides that most heavy-duty equipment in the inventory of a dealer is exempt from taxation. This bill provides that the renting of such equipment by the dealer does not remove it from the "for sale" inventory such that it would become subject to tax. For this provision to apply, the dealer must be primarily in the business of selling heavy-duty equipment and not renting it.

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Qualifications County Boards of Equalization Members - House Bill 456 (O.C.G.A. §48-5-31) Effective April 20, 2001. Current law prohibits an assessor from serving on a board of equalization. This bill prohibits any member of the governing authority of a county, municipality, consolidated government, county or independent board of education from serving on the board of equalization,

Low Income Housing Tax Credits - House Bill 509 — Income Tax Credits (O.C.G.A. §48-5-2; 48-7-29; 48-5-41). Effective July 1, 2001. Bill prohibits the tax assessors from considering income tax credits related to the ownership of real property when determining the fair market value of such property. Bill also clarifies 48-5-4 1 (a)(12) to exempt those nonprofit homes for the aged when such homes are not owned directly by a 50 1(c)(3) company, but instead are owned by a limited liability company that is itself fully owned by the 50 1 (c)(3) company.

Personal Property Exemption - Senate Bill 150 (O.C.G.A. §48-5-42.1). Effective April 28, 2001. Must be ratified in special November 2002, election, and, if approved by the voters, shall become effective Jan. 1, 2003. Bill increases the tangible personal property exemption of an individual taxpayer from \$500 to \$7,500.

Public Health Hazards and Nuisances - Senate Bill 162 (O.C.G.A. §41-2-7; 41-2-8; 41-2-9; 41-2-12; 41-2-17) Effective July 1, 2001. Bill beefs up the ability of cities and counties to force the repair or demolition of dilapidated or crime infested buildings. It adds a new provision to require the tax commissioner to use his or her tax collection authority to enforce the collection of repair or demolition costs from the property owner.

Public Geographic Information Systems- Senate Bill 230 (O.C.G.A. §50-29-2). Effective April 27, 2001. Bill puts some controls and cost recovery mechanisms on data that is accumulated in a county's geographical information system. It allows local governments to contract with outside vendors to make the information available

to the public at a fee.

Sales And Use Tax

Pipe Organs & Steeple Bells Exemption - House Bill 290 (O.C.G.A. §48-8-3(15.1)). Effective date July 1, 2001. Bill creates a new sales and use tax exemption for sales of pipe organs and steeple bells to any church qualified as an exempt organization under Section 50 1 (c)(3) of the Internal Revenue Service Code. Exemption does not require a Certificate of Exemption since it only applies to two specific items when sold to a church. Dealers selling these items should clearly document the purchaser information (church) on the invoice.

Ticket Scalping - House Bill 538 (O.C.G.A. §43-10-12). Effective date April 26, 2001. This legislation removes the statutory provisions for ticket scalping under Article 12 of Chapter 10 and creates a new Chapter under Title 43 creating the Georgia Athletic and Entertainment Commission. This Commission among other things will oversee ticket brokers to make it lawful to resell or offer to resell any ticket of admission. Ticket brokers are required to maintain a permanent place of business in Georgia, obtain a business license, obtain a sales and use tax number, and post a surety bond with the Commission in favor of the State. Charitable organizations are not subject to this provision when offering tickets for sale in a raffle, auction or similar fund-raising activity. Brokers will be required to collect the sales tax on all ticket sales.

Non-Profit Sales Tax Exemption - House Bill 558 (O.C.G.A. §48-8-3(7.1). Effective Jan. 1, 2002. Bill creates a new sales and use tax exemption for sales to a nonprofit organization providing services to mentally retarded persons when a letter of determination is obtained from the commissioner. The Sales and Use Tax Division will administer this exemption by issuing a Letter of Authority to the nonprofit organization after an application is received accompanied by their Internal Revenue Service nonprofit letter of determination.

Technical Changes - House Bill 582 (O.C.G.A. §48-8-3(34.3), (42), (68) and (69); 48-8-30; 48-8-67; 48-13-53.4). Effective April 27, 2001. Bill makes several technical changes to current sales and use tax statutes as follows:

(1) Corrects the word "sale price" to "sales price" in the repair and replacement parts manufacturing exemption;

(2) Corrects the common ownership exemption to place the 100 percent ownership between the two companies and not the leased property as a result of the decision by the Georgia Supreme Court in the Charter Medical Information Services, Inc. v. Collins ruling that there was a scrivener's error in the Code;

(3) Corrects the computer equipment exemption by removing obsolete references to the Standard Industrial Classification Code which are no longer in existence and changes other terms for proper administration of the exemption. It also eliminates computer and software stores (443 12), office machinery and equipment dealers (53242), and computer and office machine repairs and maintenance (8 112 12) since all of these classifications are selling at retail and are not considered to be high-technology companies.

(4) Clarifies the exemption for clean rooms to ensure that the exemption is applicable only when the cleanroom is used in Georgia.

(5) Extends the date for distribution of unidentifiable local sales and use taxes for five additional years to Dec. 31, 2005, and removes the requirement for local authorities to base local excise tax audits on the most recent sales tax audit conducted by the Department.

New Sales And Use Tax Exemptions - House Bill 610 (O.C.G.A. §48-8-3(73) and (74)). Bill creates two new sales and use tax exemptions:

Section 1, Effective Jan. 1, 2002. Exempts the sale of production equipment or production services for use in this state by a film producer or film production company certified by the Georgia Film and Videotape Office of the Department of Industry, Trade, and Tourism. This exemption requires an application and a Certificate of Exemption to be issued by the Division.

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Section 2, Effective July 1, 2001. Exempts the sale or use of certain digital broadcast equipment sold, leased or used by a federally licensed commercial or public radio or broadcast station, cable network or cable distributor to originate and broadcast or transmit or receive signals. The exemption for television broadcasters and cable networks/distributors sunsets after they have ceased analog broadcasting or after Nov. 1, 2004, whichever occurs first. For radio broadcasters the exemption sunsets after Nov. 1, 2008, or after they cease analog broadcasting, whichever occurs first. This exemption requires an application and a Certificate of Exemption to be issued by the Sales and Use Tax Division.

Employee Purchase Program - House Bill 725 (O.C.G.A. § 50-25-7.9; 45-7-56). Effective April 27, 2001. Bill amends the Georgia Technology Authority Act related to salary deductions, to allow for an employee purchase program for personal computing and telecommunications items that is facilitated by the Georgia Technology Authority. Additionally, it provides for an employee salary deduction program to purchase items.

Motor Vehicle

Effective July 1, the DOR Motor Vehicle Division transferred to the new Department of Motor Vehicle Safety.

Retired Veterans And Trout Unlimited License Plates - House Bill 183 (O.C.G.A. § 40-2-85.1; 40-2-81; 40-2-86.6; 40-2-9)

Section 1, Effective Jan. 1, 2002. Bill provides for the issuance of one Retired Veterans License Plate with no registration, manufacturing or annual registration fee. One additional Retired Veterans License Plate can be obtained with the payment of a \$25 manufacturing fee and the payment of the usual registration fees and an additional \$25 annual registration fee. Bill allows the plate to be transferred to a surviving spouse as long as the spouse does not remarry.

Section 2, Effective Jan. 1, 2002. Bill

recognizes Trout Unlimited of Georgia and provides support for conservation, restoration and enhancement of trout populations and habitats through a special license plate. Funds derived from the sale, less a \$1 processing fee granted to the counties per plate sold and the actual cost of manufacturing will be deposited into the state treasury. Net proceeds derived from the sale of the license plates will be used to supplement trout restoration and management programs of the Wildlife Resources Division of the Department of Natural Resources.

Section 3 & 4, Effective Jan. 1, 2002. Deletes code section 40-2-81 and adds a new code section 40-2-9 clarifying the language where unless otherwise provided for, license plates will have a space for a county name to be placed on the license plate.

Clarifications -House Bill 253 (O.C.G.A. §40-2-20; 40-2-21; 40-2-34; 40-2-37; 40-2-40; 40-2-8; 40-2-88; 40-2-89; 40-3-2; 40-3-23; 48-10-2; 48-10-7; 48-2-44)

Part I

Section 1-1 Refers to Dealer Temporary License Plates issued at the time of sale in cases where purchaser does not have a license plate to transfer. Provides the following:

(1) The month printed on the dealer temporary license plate sold to retail customers may have the month abbreviated instead of printing the full month.

(2) Provides in those circumstances when the title for the vehicles is unavailable the Tag Agent may issue an extension of 30 days under certain circumstances.

Section 1-2 Allows the commissioner by rule or regulation to extend the initial registration period if the purchaser of the vehicle applies to the Tag Agent within five days of the expiration of the original dealer temporary license plate and the title has not yet been applied for by the dealer.

Section 1-3 Refers to the registration periods of commercial vehicles registered under the International Registration Plan when this category of vehicles begins staggered registration Jan. 1, 2002.

Section 1-4 This amendment permits the commissioner to revoke commercial vehicle registration operating in interstate

commerce or refuse to renew a commercial vehicle registration upon notification of a federal agency relating to the vehicle, carrier or driver's safety record or performance. The carrier will have been notified of the consequences of noncompliance with driver and equipment safety and been offered an opportunity to correct these deficiencies prior to the order to revoke.

Section 1-5 Refers to the definition of a Natural person with respect to vehicle ownership and registration. 'Natural person' means an individual human being and does not include any firm, partnership, association, corporation, or trust.

Section 1-6 Provides for additional uses of motor vehicle information to assist citizens in making informed purchase decisions, but not to disclose any personal information of vehicle owners or conflict with the vehicle records exemption to the open records act.

Section 1-7 Refers to the proration of registration fees for a commercial vehicle registered under the International Registration Plan. Provides for the equitable distribution of registration fees when a vehicle is registered less than 12 months.

Section 1-8 Provides for the equitable distribution of registration fees when commercial vehicles are transitioning to the new staggered registration plan.

Part II

Section 2-1 Amends the motor vehicle code section that refers to tag reports and fees due the state submitted by tax commissioners. Requires tag reports and fees be submitted within seven days of the last day of the reporting period.

Section 2-1 Provides that government license plates will not display the expiration date or year of expiration.

Part III

Section 3-1: Each provision amended in Part III of this Act becomes effective and supersedes that respective provision amended in Part II of this Act on July 1, 2001, or on such date thereafter as that same provision, as amended by an Act approved April 28, 2000 (Ga. L. 2000, p. 95 1), becomes fully effective pursuant to Section 13-1 of that 2000 Act, whichever is later.

Part IV

Effective Dates are Section 1-3, 1-7, and 1-8, July 1, 2001. Part II, Jan. 1, 2002.

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All other sections effective April 28, 2001.

Second or Subsequent Conviction - House Bill 385 (O.C.G.A. §3-3-23; 40-2-136; 40-3-34; 40-5-1; 40-5-24; 40-5-25; 40-5-27; 40-5-32; 40-5-54; 40-5-55; 40-5-57; 40-5-58; 40-5-63; 40-5-64; 40-5-67; 40-6-123; 40-6-184; 40-6-253; 40-6-270; 40-6-312; 40-6-390; 40-6-391; 40-6-392; 40-6-397; 40-6-42; 40-6-48; 40-6-49; 42-8-111; 42-8-112; 43-13-10; 43-13-4; 48-10-2; 50-1-6.

Part II, Section 2-1 Provides that after any person's second or subsequent conviction of violating Code Section 40-6-391, the court shall issue an order requiring the license plates of all motor vehicles registered in such person's name be surrendered to the court. Provides that such person convicted may not apply for any new license plate pursuant to the court order until such person has been issued (a) a limited driving permit, (b) a probationary driving license, or (c) until full driving privileges have been restored. Provides that the commissioner of public safety shall authorize the issuance of a special license plate, only if another member of the family possesses a valid drivers license and that a co-owner or member of the offender's family is completely dependent upon the motor vehicle for the necessities of life.

Part III

Each provision amended in Part III of this Act shall become effective and supersede that respective provision amended in Part II of this Act on July 1, 2001, or on such date thereafter as that same provision, as amended by an Act approved April 28, 2000 (Ga. L. 2000, p. 95 1), becomes fully effective pursuant to Section 13-1 of that 2000 Act, whichever is later.

Irwin County Registration - House Bill 788. (Amends an act of general law, approved March 25, 1996 (Ga. L. 1996, p. 3613) Effective Jan. 1, 2002. Provides that Irwin County will register all vehicles as provided in code section 40-2-21, subparagraph (a)(1)(A) (Year round registration)

Historic and Wildflower License Plates - Senate Bill 97 (O.C.G.A. §32-6-75; 40-2-41.1; 40-2-49.2) Effective July

1, 2001.

Section 2 Provides for motor vehicles with a model year of 1957 or earlier to display an "authentic historical Georgia license plate" originally issued to motor vehicles of the same year model license plate. Vehicles displaying an "authentic historical Georgia license plate" have a valid registration kept in such motor vehicle manufactured in 1957 or earlier. Such registration does not need to be displayed to be visible from outside the vehicle.

Section 3 Refers to the Wildflower License Plate. The Wildlife license plate is currently in production under a previous statutory authorization, this provides a separate and unique code section for the Wildflower license plate issuance and provision. Beginning July 1, 2001, Wildflower license plates will be issued with a one-time manufacturing fee in addition to the usual registration fees and taxes.

Alcohol & Tobacco

Keg Container Tags - Senate Bill 99 (Adds O.C. GA. §3-5-5). Effective July 1, 2001. Legislation requires that kegs of malt beverages purchased at retail be tagged or labeled with information identifying the retail dealer and the retail dealer's address. The purchaser is required to present a Georgia driver's license or other valid identification, which the retail dealer is required to record. The purchaser is further required to sign a statement acknowledging that a violation of O.C.G.A. §3-3-23, as it relates to furnishing of alcoholic beverages to persons under the age of 21 years, may result in civil liability or criminal prosecution, or both. The retail dealer must maintain all keg registration documents for a period of six months. Retail dealers in violation are subject to punitive action by the commissioner, up to and including, revocation of the state license. Purchaser's in violation of possessing a keg without the required label and identification or for removing the required label and identification will be prosecuted as misdemeanors.

Farm Wineries - Senate Bill 155 (O.C.G.A. §3-6-21.1; 3-6-21.2; 3-6-21.3; Adds O.C.G.A. § 3-6-21.4). Legislation authorizes farm wineries to:

(1) Sell their wine in any of their tasting rooms for consumption on the premises as well as in closed packages for consumption off the premises.

(2) Have the option to charge a fee for samples of their wine at their tasting rooms or to give complimentary samples.

(3) Sell, not only their wine, but the wine of any other Georgia farm winery licensee for consumption on or off premise at the farm winery tasting room, other facilities on the winery premise or any of their other tasting room locations in the state.

(4) Sell, deliver, or ship its wine not only in bulk, but in bottles, either labeled or unlabeled. Also, to acquire and receive deliveries and shipments of such wine made by farm winery licensees inside the state.

(5) Sell, not only their wine, but the wine of any other Georgia farm winery licensees on Sundays from 12:30 p.m. until 12 Midnight in the tasting room or other licensed farm winery facility, to the same extent as its county or municipality license would otherwise permit; and in special entertainment districts designated by the local governing authority of the county or municipality.

(6) Amends the term 'Farm winery' by adding authorization to sell "the wine of any other Georgia farm winery licensee" for consumption on the premises at facilities located on the premises of the winery or on property located contiguous to the winery and owned by the winery or by an affiliate of the winery.

(7) Adds new section which reads "The Department of Community Affairs and the Department of Transportation' shall, with due consideration to the farm wineries in Georgia, collaborate to designate appropriate routes and signage for the Georgia Wine Trail".

Federal Advance

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the last two digits of the taxpayer's social security number. Taxpayers whose social security number ends in 00-09 got their check during the week of July 23. The last mailing, which will be made the week of Sept. 24, to taxpayers with a social security number ending in 90-99.

Complete information about the refund program is on the Internet at www.irs.gov.