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**Georgia Department of Revenue**  
**Policy Bulletin SUT-2019-02**  
**May 7, 2019**  
**Remote Sellers – Sales and Use Tax Obligations**  
**(Supersedes Prior Policy Bulletin SUT-2018-07, dated October 1, 2018)**

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**Purpose:** This Policy Bulletin (i) supersedes prior Policy Bulletin SUT-2018-07, “2018 Georgia House Bill 61 – Remote Sellers”, dated October 1, 2018; and (ii) provides guidance on remote sellers’ Georgia sales tax obligations recently modified under House Bill 182. This Bulletin also provides guidance on certain remote seller notice and reporting requirements that have been repealed under House Bill 182.

**Publication Date:** May 7, 2019

**Authority:** O.C.G.A. §§ 48-2-7, 48-8-2, 48-8-30.

**Scope:** A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

**Issues:**

1. **What did the law generally require of remote sellers as of January 1, 2019?**
2. **Which remote sellers must comply with the original law effective January 1, 2019?**
3. **If a remote seller that met one of the thresholds chose not to collect and remit sales tax in 2019, but rather chose to comply with certain notice requirements, can the remote seller continue to comply with the notice requirements for the remainder of 2019?**
4. **If a remote seller that has met one of the thresholds cannot continue to comply with the notice requirement for the remainder of 2019, then must the remote seller remit Georgia sales tax on its taxable sales of tangible personal property delivered in Georgia?**
5. **What remote sellers must comply with the newly modified law effective January 1, 2020?**

## Discussion of Issues:

### **1. What did the law generally require of remote sellers as of January 1, 2019?**

Beginning January 1, 2019 remote sellers (i.e., any person who makes a sale of tangible personal property from outside of Georgia that is to be delivered electronically or physically to a location within Georgia and who did not have an obligation to collect Georgia sales and use tax before January 1, 2019) who met certain thresholds must either collect and remit Georgia sales tax on their taxable sales of tangible personal property delivered to a location in Georgia (including both state tax and local tax, with the local tax rate based on the delivery location) or comply with certain notice and reporting requirements.

### **2. Which remote sellers must comply with the original law effective January 1, 2019?**

Remote sellers who:

- Obtained gross revenue, in an amount exceeding **\$250,000.00** in 2018 or 2019, from retail sales of tangible personal property to be delivered electronically or physically to a location within this state to be used, consumed, distributed, or stored for use or consumption in this state, OR
- Conducted **200** or more separate retail sales of tangible personal property in 2018 or 2019 to be delivered electronically or physically to a location within this state to be used, consumed, distributed, or stored for use or consumption in this state.

Remote sellers who have already met one of the thresholds for calendar year 2019 and have elected to remit sales tax on their taxable sales of tangible personal property delivered to a location in Georgia must continue to collect and remit Georgia sales tax for calendar year 2019.

### **3. If a remote seller that met one of the thresholds chose not to collect and remit sales tax in 2019, but rather chose to comply with certain notice requirements, can the remote seller continue to comply with the notice requirements for the remainder of 2019?**

No. The notice and reporting option has been repealed. Effective April 28, 2019 (date of Governor's approval), a remote seller that has met one of the thresholds for calendar year 2019, and has complied with the notice requirements prior to April 28, 2019, may no longer meet its remote seller obligations by continuing to comply with the notice requirements.

### **4. If a remote seller that has met one of the thresholds cannot continue to comply with the notice requirement for the remainder of 2019, then must the remote seller remit Georgia sales tax on its taxable sales of tangible personal property delivered in Georgia?**

Yes. The remote seller must start collecting and remitting Georgia sales tax on its taxable sales on or before July 1, 2019.

**5. Which remote sellers must comply with the newly modified law effective January 1, 2020?**

Remote sellers who:

- Obtained gross revenue, in an amount exceeding **\$100,000** in the previous or current calendar year, from conducting retail sales of tangible personal property to be delivered electronically or physically to a location within this state to be used, consumed, distributed, or stored for use or consumption in this state, OR
- Conducted **200** or more separate retail sales of tangible personal property in the previous or current calendar year to be delivered electronically or physically to a location within this state to be used, consumed, distributed, or stored for use or consumption in this state.

Thus, effective January 1, 2020, a remote seller that has met one of the thresholds in the previous or current calendar year must collect and remit Georgia sales tax on their taxable sales of tangible personal property delivered to a location in Georgia (including both state tax and local tax, with the local tax rate based on the delivery location).

**For more information, please contact the Department at 1-877-423-6711 from 8:00 a.m. to 4:30 p.m. ET, Monday through Friday, excluding holidays. For forms and other information, visit the Department's website at [dor.georgia.gov](http://dor.georgia.gov).**