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**Georgia Department of Revenue**  
**Policy Bulletin SUT-2021-03**  
**Reporting Requirements for High-Technology Companies**  
**Claiming Computer Equipment Exemption**

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**Purpose:** This Policy Bulletin provides guidance on the reporting requirements for high-technology companies that have been issued a certificate of exemption pursuant to O.C.G.A. § 48-8-3(68).

**Publication Date:** October 14, 2021.

**Authority:** O.C.G.A. § 48-8-3(68).

**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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

**Reporting Requirement:**

Each high-technology company that has been issued a certificate of exemption must report to the Department a list of the facilities for which all computer equipment exempted under O.C.G.A. § 48-8-3(68) during the preceding calendar year was incorporated, as well as the amount of taxes exempted under O.C.G.A. § 48-8-3(68) during the preceding calendar year.

The report is due by March 31<sup>st</sup> of each year following the year the high-technology company utilized a certificate of exemption pursuant to O.C.G.A. § 48-8-3(68). The report shall be subject to the confidentiality provisions of O.C.G.A. § 48-2-15.

The Department will not issue a certificate of exemption under O.C.G.A. § 48-8-3(68) for the calendar year following the reporting year to any high-technology company that has failed to comply with the reporting required by O.C.G.A. § 48-8-3(68)(E).

Please submit the required information to the Department's Office of Tax Policy at [tax.policy@dor.ga.gov](mailto:tax.policy@dor.ga.gov).

**For more information, please contact the Department at 1-877-423-6711  
from 8:00 a.m. to 5:00 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).**