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**Georgia Department of Revenue**  
**Policy Bulletin SUT-2018-07**  
**October 1, 2018**  
**2018 Georgia House Bill 61 - Remote Sellers**

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**Purpose:** This Policy Bulletin provides guidance on remote sellers' Georgia sales tax obligations beginning January 1, 2019.

**Publication Date:** October 1, 2018

**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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.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 does the new law require of remote sellers?**
- 2. Which remote sellers must comply with the new law effective January 1, 2019?**
- 3. If a remote seller that met one of the thresholds chooses not to collect and remit sales tax, what are the seller's notice and reporting requirements?**

**Discussion of Issues:**

- 1. What does the new law require of remote sellers?**

The details will be discussed below, but in general 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 remit Georgia sales tax on their taxable sales of tangible personal property delivered to a location in Georgia or comply with certain notice and reporting requirements.

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

Sellers who:

- Obtained gross revenue, in an amount exceeding \$250,000.00 in the previous or current calendar year, 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 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.

**3. If a remote seller that met one of the thresholds chooses not to collect and remit sales tax, what are the seller's notice and reporting requirements?**

The seller must:

- (A) Beginning January 1, 2019, notify each potential purchaser immediately prior to the completion of each retail sale transaction with the following statement: "Sales or use tax may be due to the State of Georgia on this purchase. Georgia law requires certain consumers to file a sales and use tax return remitting any unpaid taxes due to the State of Georgia.";
- (B) On or before January 31, 2020 and each year thereafter, send a sales and use tax statement by first class mail and separate from any other shipment to each purchaser who completed one or more retail sales with such seller that totaled \$500.00 or more in aggregate during the prior calendar year in an envelope containing the words "IMPORTANT TAX DOCUMENT ENCLOSED" on the exterior; AND
- (C) On or before January 31, 2020 and each year thereafter, file a copy of each sales and use tax statement required under paragraph (B) with the Department of Revenue.

The sales and use tax statement described in paragraph (B) must:

- Contain the total amount paid by the purchaser for retail sales from the seller during the previous calendar year, as well as, if available, the dates of purchases, the amounts of each purchase, and the category of each purchase, including, if known by the seller, whether the purchase is exempt from taxation under this article; AND
- Include the following statement: "Sales or use taxes may be due to the State of Georgia on the purchase(s) identified in this statement as Georgia taxes were not collected at the time of purchase. Georgia law requires certain consumers to file a sales and use tax return remitting any unpaid taxes due to the State of Georgia."

Failure to provide the notice described in paragraph (A) carries a penalty of \$5.00 for each failure.

Failure to send a sales and use statement described in paragraph (B) carries a penalty of \$10.00 for each failure.

Failure to file a copy of a sales and use tax statement described in paragraph (C) with the Department of Revenue carries a penalty of \$10.00 for each failure.

In an effort to ensure a fair and smooth transition under the new law, the Department of Revenue may provide additional guidance on the notice and reporting requirements in 2019.

**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).**