

HB1206\_L.009

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB26-1206 be amended as follows:

1 Amend printed bill, page 5, line 3, strike "and (5)" and substitute "(5), (6),  
2 and (7)".

3 Page 7, after line 25 insert:

4 "(6) THE DEPARTMENT OF REVENUE MAY SEEK, ACCEPT, AND  
5 EXPEND GIFTS, GRANTS, OR DONATIONS FROM PRIVATE OR PUBLIC SOURCES  
6 TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED IN  
7 ACCORDANCE WITH THIS SECTION. THE DEPARTMENT OF REVENUE IS NOT  
8 REQUIRED TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED  
9 IN ACCORDANCE WITH THIS SECTION UNTIL THE DEPARTMENT HAS  
10 RECEIVED SUFFICIENT MONEY TO DO SO. FOR STATE FISCAL YEAR 2027-28  
11 AND ANY SUBSEQUENT STATE FISCAL YEAR, THE GENERAL ASSEMBLY MAY  
12 APPROPRIATE MONEY FROM THE GENERAL FUND FOR THE  
13 IMPLEMENTATION OF THIS SECTION.

14 (7) SUBSECTIONS (1)(z), (4), AND (5) OF THIS SECTION WILL TAKE  
15 EFFECT IF THE DEPARTMENT OF REVENUE RECEIVES AN AMOUNT OF GIFTS,  
16 GRANTS, AND DONATIONS SUFFICIENT TO PAY FOR THE DEPARTMENT'S  
17 COSTS IN ADMINISTERING A SALES OR SALES AND USE TAX LEVIED IN  
18 ACCORDANCE WITH THIS SECTION. THE EXECUTIVE DIRECTOR OF THE  
19 DEPARTMENT OF REVENUE SHALL NOTIFY THE REVISOR OF STATUTES IN  
20 WRITING OF THE DATE WHEN THE CONDITION SPECIFIED IN THIS  
21 SUBSECTION (7) HAS OCCURRED BY EMAILING THE NOTICE TO  
22 REVISOROFSTATUTES.GA@COLEG.GOV. SUBSECTIONS (1)(z), (4), AND (5)  
23 OF THIS SECTION TAKE EFFECT UPON THE DATE IDENTIFIED IN THE NOTICE  
24 THAT THE DEPARTMENT RECEIVED AN AMOUNT OF GIFTS, GRANTS, AND  
25 DONATIONS SUFFICIENT TO PAY FOR THE DEPARTMENT'S COSTS IN  
26 ADMINISTERING A SALES OR SALES AND USE TAX LEVIED IN ACCORDANCE  
27 WITH THIS SECTION OR, IF THE NOTICE DOES NOT SPECIFY THAT DATE,  
28 UPON THE DATE OF THE NOTICE TO THE REVISOR OF STATUTES."

29 Page 7, line 27, strike "and (3)" and substitute "(3), (4), and (5)".

30 Page 10, after line 23 insert:

31 "(4) THE DEPARTMENT OF REVENUE MAY SEEK, ACCEPT, AND  
32 EXPEND GIFTS, GRANTS, OR DONATIONS FROM PRIVATE OR PUBLIC SOURCES  
33 TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED IN  
34 ACCORDANCE WITH THIS SECTION. THE DEPARTMENT OF REVENUE IS NOT  
35 REQUIRED TO ADMINISTER A SALES OR SALES AND USE TAX THAT IS LEVIED  
36 IN ACCORDANCE WITH THIS SECTION UNTIL THE DEPARTMENT HAS

1 RECEIVED SUFFICIENT MONEY TO DO SO. FOR STATE FISCAL YEAR 2027-28  
2 AND ANY SUBSEQUENT STATE FISCAL YEAR, THE GENERAL ASSEMBLY MAY  
3 APPROPRIATE MONEY FROM THE GENERAL FUND FOR THE  
4 IMPLEMENTATION OF THIS SECTION.

5 (7) SUBSECTIONS (1)(h), (1)(i), (2), AND (3) OF THIS SECTION WILL  
6 TAKE EFFECT IF THE DEPARTMENT OF REVENUE RECEIVES AN AMOUNT OF  
7 GIFTS, GRANTS, AND DONATIONS SUFFICIENT TO PAY FOR THE  
8 DEPARTMENT'S COSTS IN ADMINISTERING A SALES OR SALES AND USE TAX  
9 LEVIED IN ACCORDANCE WITH THIS SECTION. THE EXECUTIVE DIRECTOR OF  
10 THE DEPARTMENT OF REVENUE SHALL NOTIFY THE REVISOR OF STATUTES  
11 IN WRITING OF THE DATE WHEN THE CONDITION SPECIFIED IN THIS  
12 SUBSECTION (7) HAS OCCURRED BY EMAILING THE NOTICE TO  
13 REVISOROFSTATUTES.GA@COLEG.GOV. SUBSECTIONS (1)(h), (1)(i), (2),  
14 AND (3) OF THIS SECTION TAKE EFFECT UPON THE DATE IDENTIFIED IN THE  
15 NOTICE THAT THE DEPARTMENT RECEIVED AN AMOUNT OF GIFTS, GRANTS,  
16 AND DONATIONS SUFFICIENT TO PAY FOR THE DEPARTMENT'S COSTS IN  
17 ADMINISTERING A SALES OR SALES AND USE TAX LEVIED IN ACCORDANCE  
18 WITH THIS SECTION OR, IF THE NOTICE DOES NOT SPECIFY THAT DATE,  
19 UPON THE DATE OF THE NOTICE TO THE REVISOR OF STATUTES."

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