

## Sales/Use/Indirect:

### Georgia DOR Reminds that Reporting for High-Tech Company Exemption Claimants is Due March 31

*Policy Bulletin SUT-2021-03*, Ga. Dept. of Rev. (10/14/21). The Georgia Department of Revenue (Department) issued a policy bulletin providing guidance on new reporting requirements for certain high-technology companies investing in eligible computer equipment that have been issued a sales and use tax certificate of exemption pursuant to O.C.G.A. section 48-8-3(68), reflecting legislation enacted in 2021. According to the bulletin, 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. section 48-8-3(68) during the preceding calendar year was incorporated, as well as the amount of taxes exempted under O.C.G.A. section 48-8-3(68) during the preceding calendar year. This report “is due by March 31st of each year following the year the high-technology company utilized a certificate of exemption” pursuant to O.C.G.A. section 48-8-3(68).

[URL: C:\Users\sponda\AppData\Local\Temp\MicrosoftEdgeDownloads\9fe9749-d817-4a7a-8776-4badb0dd4fc0\SUT-2021-03 – Reporting Requirements – High-Technology Computer Equipment Exemption.pdf](C:\Users\sponda\AppData\Local\Temp\MicrosoftEdgeDownloads\9fe9749-d817-4a7a-8776-4badb0dd4fc0\SUT-2021-03 – Reporting Requirements – High-Technology Computer Equipment Exemption.pdf)

The bulletin additionally explains that such report is subject to the confidentiality provisions of O.C.G.A. section 48-2-15, and that the Department will *not* issue a certificate of exemption under O.C.G.A. section 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 contact us with any questions.

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