

## Sales/Use/Indirect:

### Georgia: New Law Taxes Certain Retail Purchases and Sales of Specified Digital Products

S.B. 56, signed by gov. 5/2/23. Effective on January 1, 2024, and applicable to transactions occurring on or after January 1, 2024, new law imposes state sales and use tax on the retail purchase or retail sale of specified digital products, other digital goods, or digital codes sold to an end user in Georgia, provided that such end user receives or will receive the right of permanent use of such products, goods, or codes and the transaction is not conditioned upon continued payment by the end user. The legislation includes an exemption for the sale of prewritten computer software transferred electronically to the purchaser or delivered to the purchaser electronically by means of load and leave; however, this exemption “shall not include sales of specified digital products, other digital goods, or digital codes.”

**URL:** <https://www.legis.ga.gov/legislation/63791>

See forthcoming Multistate Tax Alert for more details on this legislation, and please contact us with any questions in the meantime.

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