

ST-C-214-3C (Rev. 01/11)

Georgia Department of Revenue  
Taxpayer Services Division  
Sales Tax Contract Section  
1800 Century Blvd.  
Atlanta, GA 30345-3205  
1-877-423-6711  
E-mail: [TSD-sales-tax-contractors@dor.ga.gov](mailto:TSD-sales-tax-contractors@dor.ga.gov)  
Website: [www.dor.ga.gov](http://www.dor.ga.gov)



**Only original bonds, signed & notarized can be accepted.  
Bond not accepted for annual gross receipts less than \$250,000.**

**GEORGIA DEPARTMENT OF REVENUE  
SUBCONTRACTOR SALES AND USE TAX BOND  
(CONTINUOUS)**

State of Georgia, Account No. \_\_\_\_\_

County of \_\_\_\_\_ Bond No. \_\_\_\_\_

KNOW ALL MEN BY THESE PRESENTS:

That we, \_\_\_\_\_

AS PRINCIPAL, and \_\_\_\_\_

A surety company incorporated and existing under the laws of the State of \_\_\_\_\_ and licensed and authorized to execute bonds and undertakings as a surety in the State of Georgia, AS SURETY, are held and firmly bound unto the STATE REVENUE COMMISSIONER of the State of Georgia, and his successors in office, for the use and benefit of said State, AS OBLIGEE, in the sum of

( \_\_\_\_\_ ) DOLLARS for the payment of which we bind ourselves our heirs, executors, administrators and successors, as the case may be, jointly, severally, and firmly by these presents.

WHEREAS, the Principal has filed an application with the State Revenue Commissioner to post a subcontractor's bond as provided in Section 48-6-63 of the Official Code of Georgia Annotated and desires to post such a bond in compliance therewith and to receive the privileges accorded thereby;

NOW, THEREFORE, the condition of this bond is such that if the Principal shall promptly pay to the State Revenue Commissioner all sales and use taxes, including penalties and interest, which may accrue to the State of Georgia under the aforesaid Act and the rules and regulations of the State Revenue Commissioner pursuant thereto during the period of this bond on account of the execution by the Principal of subcontractors with general or prime contractors, then this bond shall be void; otherwise, it shall remain of full force and effect.

For purpose of this bond, sales taxes shall accrue on the date of the purchase of tangible personal property at retail in this State, and use taxes shall accrue on the date that delivery is first taken in this State of tangible personal property purchased outside this State.

This bond shall be continuous in force for all taxable periods beginning on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ and shall be automatically extended at the end of each (12) months from the effective date. This bond may be cancelled by the Principal, the Surety, or the Obligee by giving sixty (60) days notice in writing to each of the other parties at their last known address, but no such cancellation shall affect the liability of either the Principal or the Surety occurring before the expiration date of such notice.

IN WITNESS WHEREOF, the said Principal has hereunto set his hand and affixed his seal, and the said Surety has caused these presents to be duly executed by its duly authorized officials, or its duly authorized attorney in fact, and its corporate seal to be hereunto affixed, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

COUNTERSIGNED:

\_\_\_\_\_  
Local Agent

\_\_\_\_\_  
Principal (L.S.)

\_\_\_\_\_  
Address

\_\_\_\_\_  
(L.S.)

By \_\_\_\_\_  
Attorney in fact

APPROVED this \_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
STATE REVENUE COMMISSIONER  
(or his delegate)

**NOTE: The official or attorney in fact signing for Surety shall attach to the original bond a certified copy of authority or power to bind the Surety. It shall show that the power is in force and effect at the time of the execution of the bond.**