

House Bill 1360

By: Representatives Wade of the 9<sup>th</sup>, Martin of the 49<sup>th</sup>, Gunter of the 8<sup>th</sup>, Hawkins of the 27<sup>th</sup>,  
Tarvin of the 2<sup>nd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to repeal Article 3 of Chapter 6, relating to intangible recording tax; to remove  
3 a cross-reference; to amend Chapter 10 of Title 50 of the Official Code of Georgia  
4 Annotated, relating to the Georgia Development Authority, so as to repeal Code Section  
5 50-10-7, relating to certain notes exempt from intangible tax; to amend Chapter 13A of Title  
6 50 of the Official Code of Georgia Annotated, relating to tax tribunals, so as to remove  
7 cross-references; to provide for related matters; to provide for an effective date and  
8 applicability; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
12 amended by revising subsection (a) of Code Section 48-5-79, relating to prepayment of  
13 deferred taxes and accrued interest and partial payments, as follows:

14 "(a) All or part of the deferred taxes and accrued interest may be paid at any time to the  
15 appropriate tax official by:

16 (1) The owner of the property or the spouse of the owner; or

17 (2) The next of kin of the owner, heir of the owner, child of the owner, or any person  
18 having or claiming a legal or equitable interest in the property, provided that no objection  
19 is made by the owner within 30 days after the appropriate tax official notifies the owner  
20 of the fact that such payment has been tendered. Any payment made under this paragraph  
21 shall be deposited in a special escrow account for the 30 day period; ~~and the appropriate~~  
22 ~~tax official shall not make distribution of the amount under Code Section 48-6-74 while~~  
23 ~~the funds are held in escrow."~~

24 **SECTION 2.**

25 Said title is further amended by repealing Article 3 of Chapter 6, relating to intangible  
26 recording tax, and designating said article as reserved.

27 **SECTION 3.**

28 Chapter 10 of Title 50 of the Official Code of Georgia Annotated, relating to the Georgia  
29 Development Authority, is amended by repealing Code Section 50-10-7, relating to certain  
30 notes exempt from intangible tax, and designating said Code section as reserved.

31 **SECTION 4.**

32 Chapter 13A of Title 50 of the Official Code of Georgia Annotated, relating to tax tribunals,  
33 is amended by revising subsection (a) of Code Section 50-13A-9, relating to petitions for  
34 relief, jurisdiction, and bonds, as follows:

35 "(a) On and after January 1, 2013, any person may petition the tribunal for relief as set  
36 forth in Code Sections 48-2-18, 48-2-35, 48-2-59, ~~48-3-1~~, 48-5-519, and 48-6-7, ~~and~~  
37 ~~48-6-76~~ and subparagraph (d)(2)(C) of Code Section 48-7-31. The tribunal shall have  
38 jurisdiction over actions for declaratory judgment that fall within subsection (a) of Code  
39 Section 50-13-10 and involve a rule of the commissioner that is applicable to taxes  
40 administered by the commissioner under Title 48."

41 **SECTION 5.**

42 Said chapter is further amended by revising subsection (a) of Code Section 50-13A-10,  
43 relating to commencement of actions, service, and pleadings and proceedings, as follows:

44 "(a) Actions may be commenced before the tribunal on and after January 1, 2013. Actions  
45 before the tribunal shall be commenced by filing a petition with the tribunal, naming the  
46 commissioner as respondent in his or her official capacity, within the time periods  
47 prescribed by Code Section 48-2-18, 48-2-35, 48-2-59, or 48-6-7, ~~or 48-6-76~~ or  
48 subparagraph (d)(2)(C) of Code Section 48-7-31, as the case may be, or as otherwise  
49 provided by law. The petitioner shall serve a copy of the petition on the commissioner and  
50 the Attorney General and attach a certificate of service to the petition filed with the  
51 tribunal. In the case of a refund action pursuant to Code Section 48-6-7 ~~or 48-6-76~~, the  
52 petition also shall be served on the clerk of the superior court or collecting officer who is  
53 made a party to the action. Service shall be accomplished by certified mail or statutory  
54 overnight delivery. The petition shall include a summary statement of facts and law upon  
55 which the petitioner relies in seeking the requested relief."

56 **SECTION 6.**

57 This Act shall become effective on July 1, 2022, and shall only be applicable to or affect  
58 taxable transactions occurring on or after such date.

59 **SECTION 7.**

60 All laws and parts of laws in conflict with this Act are repealed.