

House Bill 1377

By: Representatives Burchett of the 176<sup>th</sup>, Corbett of the 174<sup>th</sup>, Rhodes of the 120<sup>th</sup>, Smith of the 18<sup>th</sup>, and Gunter of the 8<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to general provisions relative to income taxes, so as to authorize private causes of  
3 action for equitable relief regarding the failure of employers to comply with revenue  
4 provisions regarding employees; to provide for attorneys' fees; to provide for related matters;  
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 general provisions relative to income taxes, is amended by adding a new Code section to read  
10 as follows:

11 "48-7-7.

12 (a) In the event that an employer other than a governmental entity fails to properly deduct  
13 and withhold from wages funds as required by Code Section 48-7-101 or otherwise fails  
14 to perform any duty required of it by this chapter, any person may institute a civil action  
15 under this Code section and seek injunctive relief to require such employer to comply with  
16 all applicable provisions of this title; provided, however, that no showing of special or

17 irreparable damage to the person shall have to be made. Upon the execution of the proper  
18 bond against damages for an injunction improvidently granted, a temporary restraining  
19 order and a preliminary injunction may be issued in any such action before a final  
20 determination on the merits.

21 (b) In any civil action authorized by this Code section, the court shall award costs and  
22 expenses, including reasonable attorneys' fees, to the prevailing party."

23

**SECTION 2.**

24 All laws and parts of laws in conflict with this Act are repealed.