

House Bill 226

By: Representative Powell of the 171st

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to income tax returns and furnishing of information, so as to authorize the state
3 revenue commissioner to require by rule and regulation for individual income tax returns,
4 reports, and other documents to be filed electronically; to provide for related matters; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
9 income tax returns and furnishing of information, is amended by revising Code Section
10 48-7-55, which was previously reserved, as follows:

11 "48-7-55.

12 (a) With respect to individual income tax returns, the commissioner is authorized to
13 require any return, report, or other document that is required by this chapter to be filed
14 electronically with the commissioner by or on behalf of an individual.

15 (b) The commissioner is authorized to establish a process for individuals and tax preparers
16 to receive a waiver from the electronic filing requirement described in subsection (a) of this
17 Code section.

18 (c) The commissioner shall be authorized to adopt such rules and regulations as are
19 reasonable and necessary to provide for the means, form, and manner in which to effectuate
20 this Code section. Reserved."

21 **SECTION 2.**

22 All laws and parts of laws in conflict with this Act are repealed.