

The House Committee on Judiciary offers the following substitute to HB 267:

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, an aggrieved person may institute a civil  
15 action under this Code section and seek injunctive relief to require such employer to  
16 comply with all applicable provisions of this chapter; provided, however, that no showing

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

21 (b) In any civil action authorized by this Code section, the court shall award costs and  
22 expenses of litigation, 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24 All laws and parts of laws in conflict with this Act are repealed.