

Senate Bill 54

By: Senators Jones II of the 22nd, Parent of the 42nd, Fort of the 39th, Henson of the 41st,
James of the 35th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-2-15 of the Official Code of Georgia Annotated, relating to
2 confidential taxpayer information, so as to allow the state revenue commissioner to provide
3 members of a legislative study committee with such information; to provide for automatic
4 repeal; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-2-15 of the Official Code of Georgia Annotated, relating to confidential
8 taxpayer information, is amended by adding a new subsection to read as follows:

9 "(f) Upon the request of any member of a legislative study committee created by either
10 chamber of the General Assembly, the commissioner shall provide the member with any
11 taxpayer information, excluding any tax records of an individual, that is necessary to
12 achieve the objectives of the study committee. This subsection shall stand repealed on
13 December 31, 2015."

14 style="text-align:center">**SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.