

Senate Bill 319

By: Senators Johnson of the 1st and Thomas of the 2nd

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Code Section 48-5-380 of the Official Code of Georgia Annotated, relating to
2 refunds of taxes and license fees by counties and municipalities, so as to increase the period
3 of time for which refunds for taxes may be claimed; to repeal conflicting laws; and for other
4 purposes.

5 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

6 **SECTION 1.**

7 Code Section 48-5-380 of the Official Code of Georgia Annotated, relating to refunds of
8 taxes and license fees by counties and municipalities, is amended by striking subsection (b)
9 and inserting in its place a new subsection (b) to read as follows:

10 "(b) In any case in which it is determined that an erroneous or illegal collection of any tax
11 or license fee has been made by a county or municipality or that a taxpayer has voluntarily
12 or involuntarily overpaid any tax or license fee, the taxpayer from whom the tax or license
13 fee was collected may file a claim for a refund with the governing authority of the county
14 or municipality at any time within one year or, in the case of taxes, ~~three~~ 5 years after the
15 date of the payment of the tax or license fee to the county or municipality. The claim for
16 refund shall be in writing and shall be in the form and shall contain the information
17 required by the appropriate governing authority. The claim shall include a summary
18 statement of the grounds upon which the taxpayer relies. In the event the taxpayer desires
19 a conference or hearing before the governing authority in connection with any claim for a
20 refund, they shall so specify in writing in the claim. If the claim conforms to the
21 requirements of this Code section, the governing authority shall grant a conference at a
22 time specified by the governing authority. The governing authority shall consider
23 information contained in the taxpayer's claim for a refund and such other information as
24 is available. The governing authority shall approve or disapprove the taxpayer's claim and
25 shall notify the taxpayer of its action. In the event any claim for refund is approved, the
26 governing authority shall proceed under subsection (a) of this Code section to give effect

1 to the terms of that subsection. No refund provided for in this Code section shall be
2 assignable."

3 **SECTION 2.**

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