

The Senate Finance and Public Utilities Committee offered the following substitute to SB 323:

A BILL TO BE ENTITLED
AN ACT

To amend Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state administrative organization relative to revenue and taxation, so as to change certain provisions relating to payments of certain moneys received by the commissioner or Department of Revenue to the Office of Treasury and Fiscal Services; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state administrative organization relative to revenue and taxation, is amended by striking Code Section 48-2-17, relating to payments of certain moneys received by the commissioner or Department of Revenue to the Office of Treasury and Fiscal Services, and inserting in lieu thereof the following:

"48-2-17.

Except as otherwise provided by law, all taxes, penalties, interest, and other moneys collected or received by the commissioner, the department, or any unit, officer, or employee of the department pursuant to this title or any other revenue or licensing law shall be paid to the Office of Treasury and Fiscal Services and deposited within 45 days of such collection or receipt."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.