

House Bill 1449

By: Representatives Hammontree of the 4th, Hudgens of the 24th, Williams of the 5th, McBee of the 88th and Heard of the 89th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-18 of the Official Code of Georgia Annotated, relating to the
2 time for making tax returns, so as to change the provisions relating to population brackets
3 and the census relative to the time for making tax returns in certain counties; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-18 of the Official Code of Georgia Annotated, relating to the time for
8 making tax returns, is amended by striking subsection (h) of said Code section and inserting
9 in its place a new subsection (h) to read as follows:

10 "(h) In all counties having a population of not less than ~~81,300~~ 100,000 nor more than
11 ~~89,000~~ 103,000 according to the United States decennial census of ~~1990~~ 2000 or any future
12 such census, the officer authorized to receive tax returns shall open his books for the return
13 of taxes on January 1 and shall close them on March 1 of each year."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.