

House Bill 62

By: Representatives Buck of the 135th, Royal of the 164th, Jamieson of the 22nd, Skipper of the 137th, Heard of the 89th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
2 administration and enforcement regarding revenue and taxation, so as to change certain
3 provisions regarding the Department of Revenue; to provide an effective date; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

6 Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
7 administration and enforcement regarding revenue and taxation, is amended by striking Code
8 Section 48-2-1, relating to the Department of Revenue, and inserting in its place a new Code
9 Section 48-2-1 to read as follows:

10 “48-2-1.

11 The Department of Revenue is created and shall be under the direction of the state revenue
12 commissioner. Except as otherwise expressly provided for by law, the department shall
13 administer and enforce the revenue laws of this state and such other laws as may be
14 specifically assigned by law to the department or to the commissioner. The official and legal
15 office of the department and of the commissioner shall be in Fulton County.”
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SECTION 2.

17 This Act shall become effective upon its approval by the Governor or upon its becoming law
18 without such approval.

SECTION 3.

19 All laws and parts of laws in conflict with this Act are repealed.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