

House Bill 51

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

To amend Chapter 12 of Title 48 of the Official Code of Georgia Annotated, relating to estate tax, so as to change certain definitions regarding such tax; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 12 of Title 48 of the Official Code of Georgia Annotated, relating to estate tax, is amended by striking Code Section 48-12-1, relating to definitions regarding such tax, and inserting in its place a new Code Section 48-12-1 to read as follows:

“48-12-1.

As used in this chapter, the term 'federal filing date' means the date by which the federal estate tax return must be filed as required by the Internal Revenue Code.”

SECTION 2.

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

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.