

Senate Bill 323

By: Senators Williams of the 6th, Lee of the 29th, Seabaugh of the 28th, Cable of the 27th,
Cagle of the 49th and others

AS PASSED

A BILL TO BE ENTITLED
AN ACT

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

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7 Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
8 administrative organization relative to revenue and taxation, is amended by striking Code
9 Section 48-2-17, relating to payments of certain moneys received by the commissioner or
10 Department of Revenue to the Office of Treasury and Fiscal Services, and inserting in lieu
11 thereof the following:
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13 "48-2-17.

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

SECTION 2.

19 All laws and parts of laws in conflict with this Act are repealed.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