

House Bill 463

By: Representatives Williams of the 83rd, Barnard of the 154th, Mueller of the 152nd, Coan of the 82nd, Lunsford of the 109th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to eliminate taxation of estates; to provide a contingent effective date; to
3 repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
7 amended by striking in its entirety subsection (c) of Code Section 48-2-33, relating to
8 receipts for taxes, which reads as follows:

9 "(c) The commissioner, upon request, shall give to the person paying an estate tax
10 duplicate receipts, either of which shall be sufficient evidence of such payment. The receipt
11 shall entitle the legal representative of the estate to be credited and allowed the amount of
12 the payment by any court having jurisdiction to audit or settle the legal representative's
13 accounts."

14 style="text-align:center">**SECTION 2.**

15 Said title is further amended by striking in its entirety subsection (g) of Code Section
16 48-2-56, relating to liens for taxes, and inserting in lieu thereof a new subsection (g) to read
17 as follows:

18 "(g)(1) The lien of a specific or occupation tax shall not be superior to the title and
19 operation of a security deed recorded prior to the time the execution for the tax has been
20 entered on the general execution docket in the office of the clerk of the superior court of
21 the county in which the affected property is located.

22 (2) As used in this subsection, the term 'specific or occupation tax' means all state,
23 county, and municipal taxes and all state licenses and fees except:

24 (A) The taxes imposed by Article 1 of Chapter 9 of this title;

25 (B) Ad valorem taxes;

1 (C) The taxes imposed by Article 2 of Chapter 7 of this title; and

2 (D) The taxes imposed by Article 5 of Chapter 7 of this title.

3 The term includes, but is not limited to, sales and use taxes, corporate net worth taxes,
4 ~~estate taxes~~, real-estate transfer taxes, taxes on financial institutions, alcohol and tobacco
5 taxes, road taxes on motor carriers, excise taxes, license fees, tax liabilities of corporate
6 officers and business successors, and tax collections of a person who is a dealer under
7 Chapter 8 of this title relating to sales and use taxation."

8 **SECTION 3.**

9 Said title is further amended by striking in its entirety and reserving Chapter 12 thereof,
10 relating to taxation of estates.

11 **SECTION 4.**

12 This Act shall become effective on the date a bill by the United States Congress repealing
13 the federal estate tax is passed, becomes law, and becomes effective.

14 **SECTION 5.**

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