

House Bill 48

By: Representatives Jamieson of the 22<sup>nd</sup>, Royal of the 140<sup>th</sup>, Houston of the 139<sup>th</sup>, Buck of the 112<sup>th</sup> and Sims of the 130<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-2-35 of the Official Code of Georgia Annotated, relating to tax  
2 refunds, so as to increase the period of time during which certain income tax refunds may be  
3 claimed; to provide an effective date; to provide for applicability; to repeal conflicting laws;  
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Code Section 48-2-35 of the Official Code of Georgia Annotated, relating to tax refunds, is  
8 amended by striking paragraph (1) of subsection (b) and inserting in its place a new  
9 paragraph (1) to read as follows:

10 "(b)(1)(A) A claim for refund of a tax or fee erroneously or illegally assessed and  
11 collected may be made by the taxpayer at any time within three years after the date of  
12 the payment of the tax or fee to the commissioner except as otherwise provided in  
13 subparagraph (B) of this paragraph.

14 (B) A claim for a refund of income taxes erroneously or illegally assessed and  
15 collected may be made by the taxpayer at any time within a three-year period ending  
16 after the date of the filing of the applicable income tax return, including any extensions  
17 which have been granted. In the case where an income tax return was filed prior to its  
18 original due date and where no extension has been granted, such three-year period shall  
19 end on the three year anniversary date of the original due date of such return.

20 (C) Each claim shall be filed in writing in the form and containing such information  
21 as the commissioner may reasonably require and shall include a summary statement of  
22 the grounds upon which the taxpayer relies. Should any person be prevented from filing  
23 such an application because of his own or his counsel's service of such person or such  
24 person's counsel in the armed forces during such period, the period of limitation shall  
25 date from his or his counsel's the discharge of such person or such person's counsel  
26 from the such service."

1 **SECTION 2.**

2 This Act shall become effective upon its approval by the Governor or upon its becoming law  
3 without such approval and shall be applicable to all taxable years beginning on or after  
4 January 1, 2003.

5 **SECTION 3.**

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