

House Bill 137

By: Representatives Day of the 126<sup>th</sup> and Stephens of the 123<sup>rd</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  
2 refunds, so as to change certain provisions regarding the rate of interest to be paid; to repeal  
3 conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

9 "(a) A taxpayer shall be refunded any and all taxes or fees which are determined to have  
10 been erroneously or illegally assessed and collected from such taxpayer under the laws of  
11 this state, whether paid voluntarily or involuntarily, and shall be refunded interest on the  
12 amount of the taxes or fees at the rate of  $\pm$  5 percent per month from the date of payment  
13 of the tax or fee to the commissioner. For the purposes of this Code section, any period of  
14 less than one month shall be considered to be one month. Refunds shall be drawn from the  
15 treasury on warrants of the Governor issued upon itemized requisitions showing in each  
16 instance the person to whom the refund is to be made, the amount of the refund, and the  
17 reason for the refund."

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

19 All laws and parts of laws in conflict with this Act are repealed.