

House Bill 556

By: Representatives Royal of the 140<sup>th</sup>, Sims of the 130<sup>th</sup>, and Borders of the 142<sup>nd</sup>

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 provide for additional administrative powers, duties, and authorities of the  
3 state revenue commissioner; to provide for dissemination of certain information regarding  
4 tax executions; to provide for additional fees with respect to collection of tax liabilities; to  
5 provide for extended filing and payment dates with respect to certain returns which have  
6 been electronically filed; to provide for related matters; to provide an effective date; to repeal  
7 conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
11 amended by adding a new Code section immediately following Code Section 48-3-28, to be  
12 designated Code Section 48-3-29, to read as follows:

13 "48-3-29.

14 The commissioner may publish in the media or on the Internet for public access any or all  
15 information with respect to executions issued for the collection of any tax, fee, license,  
16 penalty, interest, or collection costs due the state which are recorded on the public records  
17 of any county. The publication provided for in this Code section shall not constitute an  
18 unlawful disclosure of any information even though the executions giving rise to the  
19 information may be subsequently partially paid, paid and canceled, or withdrawn. The  
20 commissioner shall provide for the removal of such information as published under this  
21 Code section as soon as reasonably possible after the execution has been satisfied or  
22 withdrawn."

23 **SECTION 2.**

24 Said title is further amended by adding a new Code section immediately following Code  
25 Section 48-2-54, to be designated Code Section 48-2-54.1, to read as follows:

1 "48-2-54.1.

2 The commissioner is authorized to charge to the taxpayer's account any costs or fees which  
3 are charged to the commissioner by the United States Treasury Financial Management  
4 System for offsetting federal refund claims against any tax liability which is owed by a  
5 taxpayer to the state and for which the commissioner has the responsibility for collection."

### 6 SECTION 3.

7 Said title is further amended by striking subsection (a) of Code Section 48-7-56, relating to  
8 time and place for filing returns, and inserting in its place a new subsection (a) to read as  
9 follows:

10 "(a) Returns of taxpayers other than corporations shall be filed with the commissioner on  
11 or before April 15 in each year except that in the case of taxpayers using a fiscal year the  
12 return shall be filed on or before the fifteenth day of the fourth month after the close of the  
13 fiscal year. However, in the case a taxpayer's return is allowed to be filed at a later date,  
14 pursuant to the Internal Revenue Code of 1986 as it existed on or after January 1, 2003,  
15 because the taxpayer has electronically filed returns, the date the return shall be filed shall  
16 be extended without interest and penalty to the date the return is allowed to be filed  
17 pursuant to the Internal Revenue Code of 1986 as it existed on or after January 1, 2003.

18 Returns of corporations made on the basis of a calendar year shall be filed on or before the  
19 fifteenth day of March following the close of the calendar year, and returns of corporations  
20 made on the basis of a fiscal year shall be filed on or before the fifteenth day of the third  
21 month following the close of the fiscal year. Returns required for a taxable year relating to  
22 returns of domestic import sales corporations and former domestic import sales  
23 corporations and foreign sales corporations shall be filed on or before the fifteenth day of  
24 the ninth month following the close of the taxable year. The commissioner may allow  
25 further time for filing returns in the case of sickness or other disability or whenever in his  
26 judgment good cause exists for the extension. In case a taxpayer is granted an extension of  
27 time to file a return, the commissioner may require a tentative return to be filed on or  
28 before the due date of the return for which the extension is granted. A tentative return shall  
29 be made on the usual form, shall be plainly marked 'tentative,' shall state the estimated  
30 amount of the tax believed to be due, and shall be properly signed by the taxpayer."

### 31 SECTION 4.

32 Said title is further amended by striking Code Section 48-7-80, relating to time and place of  
33 payment of tax on basis of calendar or fiscal year, and inserting in its place a new Code  
34 Section 48-7-80 to read as follows:

1 "48-7-80.  
2 The total amount of tax imposed by this chapter on taxpayers other than corporations shall  
3 be paid to the commissioner on or before April 15 following the close of the calendar year.  
4 If the return of a taxpayer other than a corporation is made on the basis of a fiscal year, the  
5 tax shall be paid to the commissioner on or before the fifteenth day of the fourth month  
6 following the close of the fiscal year. However, in the case a taxpayer's return is allowed  
7 to be filed at a later date, pursuant to the Internal Revenue Code of 1986 as it existed on or  
8 after January 1, 2003, because the taxpayer has electronically filed returns, the date of  
9 payment shall be extended without interest and penalty to the date the return is allowed to  
10 be filed pursuant to the Internal Revenue Code of 1986 as it existed on or after January 1,  
11 2003. The total amount of tax imposed by this chapter on corporations shall be paid to the  
12 commissioner on or before March 15, following the close of the calendar year. If the return  
13 of a corporation is made on the basis of a fiscal year, the tax shall be paid to the  
14 commissioner on or before the fifteenth day of the third month following the close of the  
15 fiscal year."

16 **SECTION 5.**

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

19 **SECTION 6.**

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