

The House Committee on Ways and Means offers the following substitute to HB 68:

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 of taxes and fees that are erroneously or illegally assessed and collected by the state  
3 revenue commissioner, so as to provide that a claim for refund may not be submitted by a  
4 taxpayer on behalf of a class of other taxpayers alleged to be similarly situated; to provide  
5 that an action for refund may not be brought by a taxpayer on behalf of such a class; to  
6 provide an effective date; to provide for applicability; to repeal conflicting laws; and for  
7 other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

10 Code Section 48-2-35 of the Official Code of Georgia Annotated, relating to refunds of taxes  
11 and fees that are erroneously or illegally assessed and collected by the state revenue  
12 commissioner, is amended by striking paragraph (1) of subsection (b) and and inserting in  
13 its place a new paragraph (1) to read as follows:

14 "(b)(1) A claim for refund of a tax or fee erroneously or illegally assessed and collected  
15 may be made by the taxpayer at any time within three years after the date of the payment  
16 of the tax or fee to the commissioner. Each claim shall be filed in writing in the form and  
17 containing such information as the commissioner may reasonably require and shall  
18 include a summary statement of the grounds upon which the taxpayer relies. Should any  
19 person be prevented from filing such an application because of his own or his counsel's  
20 service in the armed forces during such period, the period of limitation shall date from  
21 his or his counsel's discharge from the service. A claim for refund may not be submitted  
22 by the taxpayer on behalf of a class consisting of other taxpayers who are alleged to be  
23 similarly situated."

**SECTION 2.**

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2 Said Code section is further amended in subsection (b) by redesignating paragraph (5) as  
3 paragraph (6) and inserting a new paragraph (5) to read as follows:

4 "(5) An action for a refund pursuant to paragraph (4) of this subsection may not be brought  
5 by the taxpayer on behalf of a class consisting of other taxpayers who are alleged to be  
6 similarly situated."

**SECTION 3.**

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8 This Act shall become effective upon its approval by the Governor or upon its becoming law  
9 without such approval and shall apply to all refund claims under Code Section 48-2-35  
10 pending on such effective date and to all claims for refunds filed or actions for refunds  
11 brought pursuant to Code Section 48-2-35 on or after such effective date.

**SECTION 4.**

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