

House Bill 469 (AS PASSED HOUSE AND SENATE)

By: Representative Jamieson of the 22<sup>nd</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 **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:

12 (i) The the date of the payment of the tax or fee to the commissioner; or

13 (ii) In the case of income taxes, the later of the date of the payment of the tax or fee  
14 to the commissioner or the due date for filing the applicable income tax return,  
15 including any extensions which have been granted.

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

