

House Bill 1432

By: Representatives Day of the 126th, Royal of the 140th, Sholar of the 141st, Post 1, Scott of the 138th, and Stephens of the 123rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-2-15 of the Official Code of Georgia Annotated, relating to
2 confidential status of taxpayer information, so as to provide for additional restrictions
3 regarding disclosure of certain information by the state revenue commissioner or an officer
4 or employee of the Department of Revenue; to provide an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-2-15 of the Official Code of Georgia Annotated, relating to confidential
9 status of taxpayer information, is amended by adding a new subsection at the end thereof, to
10 be designated subsection (e) to read as follows:

11 "(e) Notwithstanding any other provision of law to the contrary, taxpayer information or
12 records regarding any disputed tax or tax appeal shall be deemed confidential and shall not
13 be released, disclosed, or published by the commissioner or an officer or employee of the
14 department in any manner whatsoever until such dispute or appeal has been finally
15 resolved."

16 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.