

House Bill 1461

By: Representatives Royal of the 140th, Richardson of the 26th, Sims of the 130th, O'Neal of the 117th, and Borders of the 142nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,
2 relating to state administrative organization regarding revenue and taxation, so as to provide
3 for limited circumstances under which the state revenue commissioner or an officer or
4 employee of the Department of Revenue may disclose certain confidential taxpayer
5 information; to provide an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state
9 administrative organization regarding revenue and taxation, is amended by adding a new
10 Code section immediately following Code Section 48-2-15, to be designated Code Section
11 48-2-15.1, to read as follows:

12 "48-2-15.1.

13 Notwithstanding any other provision of law to the contrary, confidential taxpayer
14 information or records with respect to which the taxpayer has granted express written
15 authorization to the commissioner or an officer or employee of the department may be
16 disclosed to or discussed with another party."

17 **SECTION 2.**

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

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.