

House Bill 1686

By: Representatives Rogers of the 15th, Brock of the 5th, Lewis of the 12th, Graves of the 10th,
and White of the 3rd, Post 2

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 repeal Chapter 7, relating to income tax; to prohibit the levy or collection
3 of income taxes; to provide an effective date; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
8 amended by repealing in its entirety Chapter 7, relating to income taxes.

9 **SECTION 2.**

10 Said title is further amended by adding a new Chapter 7 to read as follows:

11 "Chapter 7

12 48-7-1.

13 On and after January 1, 2006, there shall be no income taxes whatsoever levied or collected
14 by the state or any political subdivision thereof and no income tax returns are required."

15 **SECTION 2.**

16 This Act shall become effective on January 1, 2006.

17 **SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.