

House Bill 556

By: Representative Burkhalter of the 50<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, the "Georgia Public Revenue  
2 Code," so as to repeal certain obsolete statutes relating to taxation and revenue; to repeal  
3 provisions relating to standards for bound tax digests, separate assessment and appeal of  
4 property for school property tax purposes, adjustment of Georgia taxable net income because  
5 of certain federal tax treatment of certain capital gains, and required questions about  
6 intangible taxes on income tax returns; to provide for related matters; to repeal conflicting  
7 laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Title 48 of the Official Code of Georgia Annotated, the "Georgia Public Revenue Code," is  
11 amended by repealing in its entirety each of the following Code Sections or parts of Code  
12 sections and by designating the Code section numbers of the repealed Code sections as  
13 reserved:

- 14 (1) Code Section 48-5-107, relating to standards for bound tax digests;  
15 (2) Code Section 48-5-403, relating to separate assessment and appeal of property for  
16 school property tax purposes;  
17 (3) Subsection (e) of Code Section 48-7-27, relating to adjustment of Georgia taxable net  
18 income because of certain federal tax treatment of certain capital gains;  
19 (4) Code Section 48-7-55, relating to required questions about intangible taxes on income  
20 tax returns.

21 **SECTION 2.**

22 All laws and parts of laws in conflict with this Act are repealed.