

Senate Bill 132

By: Senators Tarver of the 22nd, Powell of the 23rd, Brown of the 26th and Williams of the 19th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-18 of the Official Code of Georgia Annotated, relating to the
2 time for making tax returns, so as to provide that the General Assembly may, by local law,
3 establish a time for making tax returns different from the time provided by general law; to
4 provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-18 of the Official Code of Georgia Annotated, relating to the time for
8 making tax returns, is amended by revising subsection (b) as follows:

9 "(b) Notwithstanding the provisions of subsection (a) of this Code section, the General
10 Assembly may by local law provide for the time when a tax commissioner or tax receiver
11 shall open and close his or her books for the return of taxes. Reserved."

12 **SECTION 2.**

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

15 **SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.