

House Bill 594

By: Representative Sims of the 119<sup>th</sup>

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 governing authority of a county may  
3 by ordinance establish a time for making tax returns different from the time provided by  
4 general law; to 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 governing  
10 authority of a county may provide by ordinance that the tax commissioner or tax receiver  
11 shall close his or her books for the return of taxes on March 1. 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16 All laws and parts of laws in conflict with this Act are repealed.