

The Senate Finance Committee offered the following substitute to SB 132:

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:

SECTION 1.

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

8 "(a) Except as otherwise provided in this Code section, each tax commissioner and tax
9 receiver shall open his or her books for the return of taxes on January 1 and shall close his
10 or her books on April 1 of each year.

11 (b) ~~Reserved.~~ Notwithstanding any other provision of this Code section, the General
12 Assembly may by local law provide that the person authorized to receive tax returns shall
13 open his or her books for the return of taxes on January 1 and shall close his or her books
14 on March 1 of each year."
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SECTION 2.

16 This Act shall become effective upon its approval by the Governor or upon its becoming law
17 without such approval.
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SECTION 3.

19 All laws and parts of laws in conflict with this Act are repealed.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