

Senate Bill 132

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

AS PASSED SENATE

**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 subsections (a) and (b) as follows:

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

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

16 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.