

House Bill 1188

By: Representative O'Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the enforcement and administration of revenue and taxation, so as to provide for
3 the appointment and authority of special agents of the Department of Revenue to enforce
4 Title 48; to provide for related matters; to provide an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to the
9 enforcement and administration of revenue and taxation, is amended by adding a new Code
10 section to read as follows:

11 "48-2-85.

12 The commissioner shall be authorized to appoint not more than eight certified law
13 enforcement officers as special agents who shall be authorized to enforce the criminal laws
14 of this state as to the subject matter contained in this title. Such agents shall have all of the
15 power of a peace officer when engaged in enforcement of this title."

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20 All laws and parts of laws in conflict with this Act are repealed.