

The House Committee on Ways and Means offers the following substitute to HB 971:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 5 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to current income tax payment, so as to provide for conditions of refunding  
3 de minimis overpayments; to provide for waiver of de minimis insufficiencies; to provide an  
4 effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 5 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 current income tax payment, is amended by adding a new Code section to read as follows:

9 "48-7-130.

10 (a) If the amount deducted, withheld, or prepaid and credited to a taxpayer against the  
11 taxpayer's income tax liability for a taxable year exceeds such income tax liability by \$1.00  
12 or less, such amount shall not be refunded unless the taxpayer requests a refund of such  
13 overpayment amount on the income tax return of the taxpayer.

14 (b) If a taxpayer's income tax liability for a taxable year exceeds the amount deducted,  
15 withheld, or prepaid and credited to the taxpayer against such liability for the taxable year  
16 by \$1.00 or less, then the amount of such insufficiency on the return shall be waived, the  
17 taxpayer shall not be liable for that insufficiency, and no income tax shall be due and  
18 payable from the taxpayer for that taxable year."

19 **SECTION 2.**

20 This Act shall become effective upon its approval by the Governor or upon its becoming law  
21 without such approval and shall be applicable to all taxable years beginning on or after  
22 January 1, 2010.

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.