

House Bill 1526

By: Representatives Heard of the 114th and Abrams of the 84th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to provide for applicability of Chapter 16, the "Tax Amnesty Program Act,"
3 and Chapter 16A, the "Property Tax Amnesty Program Act" to additional amnesty periods;
4 to provide for additional waiver periods; to provide for new duration and applicability
5 periods; to change certain provisions regarding collection costs; to provide for related
6 matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
10 amended by revising Code Section 48-16-4, relating to the tax amnesty program, as follows:
11 "48-16-4.

12 (a) The commissioner shall develop and administer a an additional one-time tax amnesty
13 program as provided in this chapter. The commissioner shall, upon the voluntary return and
14 remission of taxes and interest owed by any taxpayer, waive all penalties that are assessed
15 or subject to being assessed for outstanding liabilities for taxable periods ~~ending~~
16 commencing or transactions occurring on or after January 1, 1991, and on or before
17 December 31, 1990 2008. The commissioner shall provide by regulation as necessary for
18 the administration of this amnesty program and shall further provide for necessary forms
19 for the filing of amnesty applications and returns.

20 (b) Notwithstanding the provisions of any other law to the contrary, the additional tax
21 amnesty program shall begin by October 31, ~~1992~~ 2008, and shall be completed no later
22 than December 31, ~~1992~~ 2008, and shall apply to all taxpayers owing taxes, penalties, or
23 interest administered by the commissioner under the provisions of this title, except that the
24 tax amnesty shall not apply to any property tax levied or administered by the commissioner
25 pursuant to Chapters 5 and 6 of this title. The program shall apply to tax liabilities for

26 taxable periods ending or transactions occurring on or before December 31, ~~1990~~ 2008.
 27 Amnesty tax return forms shall be in a form prescribed by the commissioner."

28 **SECTION 2.**

29 Said title is further amended by revising Code Section 48-16-10, relating to imposition of
 30 costs of certain collection fees, as follows:

31 "48-16-10.

32 (a) In addition to all other penalties provided under this chapter or any other law, the
 33 commissioner may by regulation impose after the expiration of the additional tax amnesty
 34 period a cost of collection fee of 20 percent of any deficiency assessed for any taxable
 35 period ~~ending~~ commencing or transactions occurring on or after January 1, 1991, and on
 36 or before December 31, ~~1990~~ 2008. This fee shall be in addition to all other applicable
 37 penalties, fees, or costs. The commissioner shall have the right to waive any collection fee
 38 when it is demonstrated that any deficiency of the taxpayer was not due to negligence,
 39 intentional disregard of administrative rules and regulations, or fraud. Notwithstanding any
 40 other provision of law, the department is authorized to retain all funds received as
 41 collection fees imposed by the commissioner for use in defraying the cost of collection of
 42 deficient taxes. Any such funds not expended for this purpose in the fiscal year in which
 43 they are generated shall be deposited in the state treasury; provided, however, that nothing
 44 in this Code section shall be construed so as to allow the department to retain any funds
 45 required by the Constitution of Georgia to be paid into the state treasury; and provided,
 46 further, that the department shall comply with all provisions of Part 1 of Article 4 of
 47 Chapter 12 of Title 45, the 'Budget Act,' except Code Section 45-12-92, prior to expending
 48 any such funds.

49 (b) In addition to all other penalties provided under this chapter or any other law, the
 50 commissioner may pursuant to regulation impose after the expiration of the additional tax
 51 amnesty period a cost of collection fee of 50 percent of any deficiency assessed after the
 52 amnesty period for taxable periods ~~ending~~ commencing or transactions occurring on or
 53 after January 1, 1991, and on or before December 31, ~~1990~~ 2008, regardless of when due.
 54 This fee shall be in addition to all other applicable penalties, fees, or costs. The
 55 commissioner shall have the right to waive any collection fee when it is demonstrated that
 56 any deficiency of the taxpayer was not due to negligence, intentional disregard of
 57 administrative rules and regulations, or fraud. Notwithstanding any other provision of law,
 58 the department is authorized to retain all funds received as collection fees imposed by the
 59 commissioner for use in defraying the cost of collection of deficient taxes. Any such funds
 60 not expended for this purpose in the fiscal year in which they are generated shall be
 61 deposited in the state treasury; provided, however, that nothing in this Code section shall

62 be construed so as to allow the department to retain any funds required by the Constitution
 63 of Georgia to be paid into the state treasury; and provided, further, that the department shall
 64 comply with all provisions of Part 1 of Article 4 of Chapter 12 of Title 45, the 'Budget Act,'
 65 except Code Section 45-12-92, prior to expending any such funds.

66 (c) The provisions of subsections (a) and (b) of this Code section shall not apply to any
 67 account which has been protested pursuant to Code Section 48-2-46 as of the expiration of
 68 the additional amnesty period and which does not become final, due, and owing, or to any
 69 account on which the taxpayer is remitting timely payments under a payment agreement
 70 negotiated with the commissioner prior to or during the amnesty period.

71 (d) The fee levied under subsections (a) and (b) of this Code section shall not apply to
 72 taxes paid pursuant to the terms of the additional amnesty program."

73 **SECTION 3.**

74 Said title is further amended by revising Code Section 48-16A-4, relating to development and
 75 administration of the property tax amnesty program, as follows:

76 "48-16A-4.

77 (a) Upon the adoption of a resolution or ordinance by the governing authority of each local
 78 taxing jurisdiction for which a local collection official collects delinquent taxes indicating
 79 that governing authority's desire to participate in the additional property tax amnesty
 80 program, the administering governing authority shall be authorized to develop and
 81 administer a an additional one-time property tax amnesty program as provided in this
 82 chapter. The county governing authority shall be authorized to include the state's
 83 delinquent tax in the additional property tax amnesty program. Such administering
 84 governing authority shall be authorized to waive, in whole or in part, all penalties or
 85 interest or both with respect to outstanding ad valorem tax liabilities for all tax years ~~ending~~
 86 commencing or transactions occurring on or after January 1, 1994, and on or before
 87 December 31, 1993 2008. The terms and conditions of such waiver shall be specified in
 88 the resolution or ordinance adopted by such administering governing authority and may
 89 include a delegation of authority to the local collecting official of the authority to make
 90 such waiver, in whole or in part, on a case-by-case basis. The administering governing
 91 authority shall provide for the necessary forms for the filing of additional property tax
 92 amnesty applications and returns.

93 (b) The local collection official shall, upon the voluntary filing of a return to the official
 94 responsible for the receiving of property tax returns and the remission of ad valorem taxes
 95 owed by any taxpayer, if required, waive all penalties and interest that are assessed or
 96 subject to being assessed for outstanding ad valorem tax liabilities for all tax years ~~ending~~
 97 commencing or transactions occurring on or after January 1, 1994, and on or before

98 December 31, ~~1993~~ 2008. Such waiver shall be in accordance with the terms of the
99 resolution or ordinance of the administering governing authority.

100 (c) Any additional property tax amnesty program conducted under the authority of this
101 chapter shall begin by October 31, ~~1994~~ 2008, and shall be completed no later than
102 December 31, ~~1994~~ 2008, and shall apply to all taxpayers owing ad valorem taxes,
103 penalties, or interest. The program shall apply to outstanding ad valorem tax liabilities for
104 all tax years beginning on or after January 1, 1994, and ending on or before December 31,
105 ~~1993~~ 2008. ~~Property~~ Additional property tax amnesty tax return forms shall be in a form
106 prescribed by the administering governing authority."

107 SECTION 4.

108 Said title is further amended by revising Code Section 48-16A-10, relating to cost of
109 collection fees, as follows:

110 "48-16A-10.

111 (a) In addition to all other penalties provided under this chapter or any other law, the
112 administering governing authority may by ordinance or resolution impose after the
113 expiration of the property tax amnesty period a cost of collection fee of 50 percent of any
114 deficiency levied after the additional property tax amnesty period for taxable periods
115 beginning on or after January 1, 1994, and ending on or before December 31, ~~1993~~ 2008,
116 regardless of when due. This fee shall be in addition to all other applicable penalties, fees,
117 or costs. The local collection official shall have the right to waive any collection fee when
118 it is demonstrated that any deficiency of the taxpayer was not due to negligence, intentional
119 disregard of local ordinances or resolutions, or fraud.

120 (b) The provisions of subsection (a) of this Code section shall not apply to any account
121 which is under appeal as of the expiration of the property tax amnesty period and which
122 does not become final, due, and owing, or to any account on which the taxpayer is
123 remitting timely payments under a payment agreement negotiated with the local collection
124 official prior to or during the property tax amnesty period.

125 (c) The fee levied under subsection (a) of this Code section shall not apply to taxes paid
126 pursuant to the terms of the property tax amnesty program."

127 SECTION 5.

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

130 SECTION 6.

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