

House Bill 962

By: Representative O`Neal of the 146th

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 change the provisions regarding refund
3 checks; to provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Article 5 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
7 current income tax payment, is amended by revising paragraph (2) of subsection (b) of Code
8 Section 48-7-112, relating to employee refunds and credits, to read as follows:

9 "(2) A refund shall be deemed to have been made when the commissioner issues a check
10 for the refund payable to the claimant. The record in the office of the commissioner as
11 to the time of issuance of the refund shall be prima-facie evidence of the time the refund
12 is made. Whenever a check is issued for a refund claimed or shown due on a final return
13 ~~and no separate claim has been filed for the refund,~~ the check shall be sent by first-class
14 mail to the claimant at the address shown on the return in an envelope instructing return
15 of the envelope if not delivered in ten days. The commissioner shall publish the names
16 of claimants whose checks are returned. ~~If a refund check is not claimed in accordance~~
17 ~~with the commissioner's instructions within 90 days after the publication, the refund~~
18 ~~claim covered by the check shall be deemed to have been abandoned. Any refund check~~
19 ~~which is not presented for payment within 180 days after the date of the check shall be~~
20 ~~void and the refund claim covered by the check shall be deemed to have been abandoned.~~
21 ~~When any claim for refund has been abandoned, any funds which may have been~~
22 ~~designated or set aside for its payment shall be returned to the Office of Treasury and~~
23 ~~Fiscal Services and the claimant's right to the refund shall be barred. This subsection~~
24 ~~shall not apply to a claim for refund filed with, but separately from, a final return under~~
25 ~~general law and shall not affect the period of limitations allowed by general law~~
26 ~~applicable to a claim for refund when filed separately from a final return."~~

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SECTION 2.

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

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SECTION 3.

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