

House Bill 1138

By: Representatives O`Neal of the 146th and Knight of the 126th

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 define the terms "Internal Revenue Code" and "Internal Revenue Code of
3 1986" and thereby incorporate certain provisions of the federal law into Georgia law; to
4 change certain electronic filing requirements; to provide an effective date; to provide
5 applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
9 amended in Code Section 48-1-2, relating to definitions regarding revenue and taxation, by
10 revising paragraph (14) as follows:

11 "(14) 'Internal Revenue Code' or 'Internal Revenue Code of 1986' means for taxable years
12 beginning on or after January 1, 2009, the provisions of the United States Internal Revenue
13 Code of 1986, as amended, provided for in federal law enacted on or before January 1,
14 2009 2010, except that Section 85(c), Section 108(i), Section 163(e)(5)(F), Section
15 164(a)(6), Section 164(b)(6), Section 168(b)(3)(I), Section 168(e)(3)(B)(vii), Section
16 168(e)(3)(E)(ix), Section 168(e)(8), Section 168(k) (but not excepting Section
17 168(k)(2)(A)(i), Section 168(k)(2)(D)(i), and Section 168(k)(2)(E)), Section 168(m),
18 Section 168(n), Section 172(b)(1)(F), Section 172(b)(1)(H), Section 172(b)(1)(J), Section
19 172(j), Section 199, Section 810(b)(4), Section 1400L, Section 1400N(d)(1), Section
20 1400N(f), Section 1400N(j), Section 1400N(k), and Section 1400N(o) of the Internal
21 Revenue Code of 1986, as amended, shall be treated as if they were not in effect, and
22 except that Section 168(e)(7), Section 172(b)(1)(F), Section 172(i)(1), and Section 1221
23 of the Internal Revenue Code of 1986, as amended, shall be treated as they were in effect
24 before the 2008 enactment of federal Public Law 110-343, and except that Section
25 163(i)(1) of the Internal Revenue Code of 1986, as amended, shall be treated as it was in
26 effect before the 2009 enactment of federal Public Law 111-5, and except that Section

27 13(e)(4) of 2009 federal Public Law 111-92 shall be treated as if it was not in effect. In the
28 event a reference is made in this title to the Internal Revenue Code or the Internal Revenue
29 Code of 1954 as it existed on a specific date prior to January 1, 2009 2010, the term means
30 the provisions of the Internal Revenue Code or the Internal Revenue Code of 1954 as it
31 existed on the prior date. Unless otherwise provided in this title, any term used in this title
32 shall have the same meaning as when used in a comparable provision or context in the
33 Internal Revenue Code of 1986, as amended. For taxable years beginning on or after
34 January 1, 2009, provisions of the Internal Revenue Code of 1986, as amended, which were
35 as of January 1, 2009 2010, enacted into law but not yet effective shall become effective
36 for purposes of Georgia taxation on the same dates upon which they become effective for
37 federal tax purposes."

SECTION 2.

39 Said title is further amended by revising Code Section 48-7-54, relating to electronic filing,
40 as follows:

41 "48-7-54.

42 The commissioner may require any nonindividual taxpayer and any return preparer who
43 prepares any return, report, or other document required to be filed by this chapter to
44 electronically file any return, report, or other document required to be filed by this chapter
45 when the federal counterpart of such return, report, or other document is required to be
46 filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue
47 Service regulations. The commissioner shall be authorized to prescribe forms and
48 promulgate rules and regulations deemed necessary in order to effectuate this Code
49 section."

SECTION 3.

51 This Act shall become effective upon its approval by the Governor or upon its becoming law
52 without such approval. Section 1 of this Act shall be applicable to all taxable years
53 beginning on or after January 1, 2009.

SECTION 4.

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