

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 repeal Chapter 7, relating to income taxes; to prohibit the levy or collection  
3 of income taxes; to provide for applicability; to provide that this Act shall not abate or affect  
4 prosecutions, punishments, penalties, administrative proceedings or remedies, or civil actions  
5 related to certain violations; to provide for related matters; to provide an effective date; to  
6 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 repealing in its entirety Chapter 7, relating to income taxes, and enacting a new  
11 Chapter 7 to read as follows:

12 "CHAPTER 7

13 48-7-1.

14 On or after January 1, 2011, there shall be no income taxes whatsoever levied or collected  
15 by the state or any political subdivision thereof, and no income tax returns shall be  
16 required."

17 **SECTION 2.**

18 (a) This Act shall become effective January 1, 2011.

19 (b) Income tax, penalty, and interest liabilities and refund eligibility for prior taxable years  
20 shall not be affected by the enactment of this Act and shall continue to be governed by the  
21 provisions of general law as it existed immediately prior to January 1, 2011.

22 (c) This Act shall not abate any prosecution, punishment, penalty, administrative  
23 proceedings or remedies, or civil action related to any violation of law committed prior to  
24 January 1, 2011.

25 **SECTION 3.**

26 All laws and parts of laws in conflict with this Act are repealed.