

A BILL TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

(a) The commissioner shall develop and administer ~~a~~ an additional one-time tax amnesty program as provided in this chapter. The commissioner shall, upon the voluntary return and remission of taxes and interest owed by any taxpayer, waive all penalties that are assessed or subject to being assessed for outstanding liabilities for taxable periods ~~ending~~ commencing or transactions occurring on or after January 1, 1991, and on or before December 31, 1990 2009. The commissioner shall provide by regulation as necessary for the administration of this amnesty program and shall further provide for necessary forms for the filing of amnesty applications and returns.

(b) Notwithstanding the provisions of any other law to the contrary, the additional tax amnesty program shall begin by October 31, ~~1992~~ 2009, and shall be completed no later than December 31, ~~1992~~ 2009, and shall apply to all taxpayers owing taxes, penalties, or interest administered by the commissioner under the provisions of this title, except that the tax amnesty shall not apply to any property tax levied or administered by the commissioner pursuant to Chapters 5 and 6 of this title. The program shall apply to tax liabilities for

taxable periods ending or transactions occurring on or before December 31, ~~1990~~ 2009.
 Amnesty tax return forms shall be in a form prescribed by the commissioner."

SECTION 2.

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

"48-16-10.

(a) In addition to all other penalties provided under this chapter or any other law, the commissioner may by regulation impose after the expiration of the additional tax amnesty period a cost of collection fee of 20 percent of any deficiency assessed for any taxable period ~~ending~~ commencing or transactions occurring on or after January 1, 1991, and on or before December 31, ~~1990~~ 2009. This fee shall be in addition to all other applicable penalties, fees, or costs. The commissioner shall have the right to waive any collection fee when it is demonstrated that any deficiency of the taxpayer was not due to negligence, intentional disregard of administrative rules and regulations, or fraud. Notwithstanding any other provision of law, the department is authorized to retain all funds received as collection fees imposed by the commissioner for use in defraying the cost of collection of deficient taxes. Any such funds not expended for this purpose in the fiscal year in which they are generated shall be deposited in the state treasury; provided, however, that nothing in this Code section shall be construed so as to allow the department to retain any funds required by the Constitution of Georgia to be paid into the state treasury; and provided, further, that the department shall comply with all provisions of Part 1 of Article 4 of Chapter 12 of Title 45, the 'Budget Act,' except Code Section 45-12-92, prior to expending any such funds.

(b) In addition to all other penalties provided under this chapter or any other law, the commissioner may pursuant to regulation impose after the expiration of the additional tax amnesty period a cost of collection fee of 50 percent of any deficiency assessed after the amnesty period for taxable periods ~~ending~~ commencing or transactions occurring on or after January 1, 1991, and on or before December 31, ~~1990~~ 2009, regardless of when due. This fee shall be in addition to all other applicable penalties, fees, or costs. The commissioner shall have the right to waive any collection fee when it is demonstrated that any deficiency of the taxpayer was not due to negligence, intentional disregard of administrative rules and regulations, or fraud. Notwithstanding any other provision of law, the department is authorized to retain all funds received as collection fees imposed by the commissioner for use in defraying the cost of collection of deficient taxes. Any such funds not expended for this purpose in the fiscal year in which they are generated shall be deposited in the state treasury; provided, however, that nothing in this Code section shall

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

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

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

SECTION 3.

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

"48-16A-4.

(a) Upon the adoption of a resolution or ordinance by the governing authority of each local taxing jurisdiction for which a local collection official collects delinquent taxes indicating that governing authority's desire to participate in the additional property tax amnesty program, the administering governing authority shall be authorized to develop and administer a an additional one-time property tax amnesty program as provided in this chapter. The county governing authority shall be authorized to include the state's delinquent tax in the additional property tax amnesty program. Such administering governing authority shall be authorized to waive, in whole or in part, all penalties or interest or both with respect to outstanding ad valorem tax liabilities for all tax years ~~ending~~ commencing or transactions occurring on or after January 1, 1994, and on or before December 31, ~~1993~~ 2009. The terms and conditions of such waiver shall be specified in the resolution or ordinance adopted by such administering governing authority and may include a delegation of authority to the local collecting official of the authority to make such waiver, in whole or in part, on a case-by-case basis. The administering governing authority shall provide for the necessary forms for the filing of additional property tax amnesty applications and returns.

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

December 31, ~~1993~~ 2009. Such waiver shall be in accordance with the terms of the resolution or ordinance of the administering governing authority.

(c) Any additional property tax amnesty program conducted under the authority of this chapter shall begin by October 31, ~~1994~~ 2009, and shall be completed no later than December 31, ~~1994~~ 2009, and shall apply to all taxpayers owing ad valorem taxes, penalties, or interest. The program shall apply to outstanding ad valorem tax liabilities for all tax years beginning on or after January 1, 1994, and ending on or before December 31, 1993 2009. ~~Property~~ Additional property tax amnesty tax return forms shall be in a form prescribed by the administering governing authority."

SECTION 4.

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

"48-16A-10.

(a) In addition to all other penalties provided under this chapter or any other law, the administering governing authority may by ordinance or resolution impose after the expiration of the additional property tax amnesty period a cost of collection fee of 50 percent of any deficiency levied after the additional property tax amnesty period for taxable periods beginning on or after January 1, 1994, and ending on or before December 31, 1993 2009, regardless of when due. This fee shall be in addition to all other applicable penalties, fees, or costs. The local collection official shall have the right to waive any collection fee when it is demonstrated that any deficiency of the taxpayer was not due to negligence, intentional disregard of local ordinances or resolutions, or fraud.

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

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

SECTION 5.

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

SECTION 6.

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