

House Bill 13

By: Representative Franklin of the 43rd

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

"CHAPTER 7

48-7-1.

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

SECTION 2.

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

(b) Income tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall not be affected by the enactment of this Act and shall continue to be governed by the 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26 All laws and parts of laws in conflict with this Act are repealed.