

The House Committee on Ways and Means offers the following substitute to HB 29:

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 provide for applicability of Chapter 16, the "Tax Amnesty Program Act,"  
 3 to additional amnesty periods; to provide for additional waiver periods; to provide for new  
 4 duration and applicability periods; to provide for related matters; to provide an effective date;  
 5 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 by revising Code Section 48-16-4, relating to the tax amnesty program, as follows:  
 10 "48-16-4.

11 (a) The commissioner shall develop and administer a an additional one-time tax amnesty  
 12 program as provided in this chapter. The commissioner shall, upon the voluntary return  
 13 and remission of taxes and interest owed by any taxpayer, waive all penalties that are  
 14 assessed or subject to being assessed for outstanding liabilities for taxable periods ~~ending~~  
 15 commencing or transactions occurring on or after January 1, 1991, and on or before  
 16 December 31, 1990 2010. The commissioner shall provide by regulation as necessary for  
 17 the administration of this amnesty program and shall further provide for necessary forms  
 18 for the filing of amnesty applications and returns.

19 (b) Notwithstanding the provisions of any other law to the contrary, the additional tax  
 20 amnesty program shall begin by October 31, ~~1992~~ 2012, and shall be completed no later  
 21 than December 31, ~~1992~~ 2012, and shall apply to all taxpayers owing taxes, penalties, or  
 22 interest administered by the commissioner under the provisions of this title, except that the  
 23 tax amnesty shall not apply to any property tax levied or administered by the commissioner  
 24 pursuant to Chapters 5 and 6 of this title. The program shall apply to tax liabilities for  
 25 taxable periods ending or transactions occurring on or before December 31, ~~1990~~ 2010.  
 26 Amnesty tax return forms shall be in a form prescribed by the commissioner."

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**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 tax amnesty period a cost of collection fee of 20 percent of any deficiency assessed for any taxable period ending or transactions occurring after December 31, 1990. This fee shall be in addition to all other applicable penalties, fees, or costs; provided, however, that such collection fee shall not be imposed when the collection fee is imposed pursuant to subsection (b) of this Code section.

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 ~~1990~~ 2010, 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

63 comply with all provisions of Part 1 of Article 4 of Chapter 12 of Title 45, the 'Budget Act,'  
64 except Code Section 45-12-92, prior to expending any such funds.

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

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

72 **SECTION 3.**

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

75 **SECTION 4.**

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