

House Bill 658

By: Representatives Pak of the 108th, Sheldon of the 104th, Harrell of the 106th, Hawkins of the 27th, Taylor of the 79th, and others

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 12, relating to estate tax; to prohibit the levy or collection
3 of estate taxes; to provide an effective date; to provide for applicability; to provide that this
4 Act shall not abate or affect prosecutions, punishments, penalties, administrative proceedings
5 or remedies, or civil actions related to certain violations; to provide for related matters; 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 12, relating to estate tax.

11 **SECTION 2.**

12 Said title is further amended by adding a new Chapter 12 to read as follows:

13 "CHAPTER 12

14 48-12-1.

15 On and after January 1, 2014, there shall be no estate taxes whatsoever levied or collected
16 by the state and no estate tax returns shall be required."

17 **SECTION 3.**

18 (a) This Act shall become effective January 1, 2014.

19 (b) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall not
20 be affected by the passage of this Act and shall continue to be governed by the provisions of
21 general law as it existed immediately prior to January 1, 2014.

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, 2014.

25

SECTION 4.

26 All laws and parts of laws in conflict with this Act are repealed.