

The House Committee on Ways and Means offers the following substitute to HB 658:

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, and enact a new Chapter 12; to  
3 prohibit the levy or collection of estate taxes; 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 an effective date; to  
6 provide for related matters; to 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, and enacting a new  
11 Chapter 12 to read as follows:

12 "CHAPTER 12

13 48-12-1.

14 (a) On and after July 1, 2014, there shall be no estate taxes levied by the state and no estate  
15 tax returns shall be required.

16 (b) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall  
17 not be affected by the enactment of this Code section and shall continue to be governed by  
18 the provisions of general law as it existed immediately prior to July 1, 2014.

19 (c) This Code section shall not abate any prosecution, punishment, penalty, administrative  
20 proceeding or remedy, or civil action related to any violation of law committed prior to  
21 July 1, 2014."

22 **SECTION 2.**

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

25 **SECTION 3.**

26 All laws and parts of laws in conflict with this Act are repealed.