

House Bill 234 (AS PASSED HOUSE AND SENATE)

By: Representatives Rutledge of the 109<sup>th</sup>, Powell of the 171<sup>st</sup>, Duncan of the 26<sup>th</sup>, Pak of the 108<sup>th</sup>, Strickland of the 111<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to administration and enforcement of tax collection, so as to include days on which  
3 the Federal Reserve Bank is closed in the list of days that excuse late filing or payment; to  
4 provide for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Article 2 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 administration and enforcement of tax collection, is amended by revising Code Section  
9 48-2-39, relating to times when the date for payment of taxes or filing of returns falls on a  
10 holiday, as follows:

11 "48-2-39.

12 When the date prescribed by or imposed pursuant to law for the making of any return, the  
13 filing of any paper or document, or the payment of any tax or license fee pursuant to this  
14 title or any law relating to the taxation and licensing of automobiles, trucks, or trailers falls  
15 on a Saturday, Sunday, ~~or~~ legal holiday, or day on which the Federal Reserve Bank is  
16 closed, the making of the return, the filing of the paper or document, or the payment of the  
17 tax or license fee shall be postponed by the person required to take such action until the  
18 first day following which is not a Saturday, Sunday, ~~or~~ legal holiday, or day on which the  
19 Federal Reserve Bank is closed."

20 style="text-align:center">**SECTION 2.**

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

23 style="text-align:center">**SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.