

The House Committee on Ways and Means offers the following substitute to HB 991:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to county taxation, so as to provide that a tax collector or tax commissioner shall  
3 waive the collection of penalties and interest incurred upon default that occurred due to a  
4 taxpayer's military service in a combat zone if the taxpayer pays the underlying tax liability  
5 within 60 days of the end of such military service; to provide a short title; to repeal  
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 This Act shall be known and may be cited as the "Returning Heroes Act."

10 **SECTION 2.**

11 Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
12 county taxation, is amended by adding a new Code section to read as follows:

13 "48-5-243.

14 The tax collector or tax commissioner shall waive the collection of any amount due the  
15 taxing authorities for which taxes are collected, when such amount represents a penalty or  
16 an amount of interest assessed for failure to comply with the laws governing the assessment  
17 and collection of ad valorem taxes, if:

18 (1) The tax collector or tax commissioner determines that the default giving rise to such  
19 penalty or interest was due to a taxpayer's military service in the armed forces of the  
20 United States in an area designated by the President of the United States by executive  
21 order as a combat zone and not due to gross or willful neglect or disregard of the law or  
22 of regulations or instructions issued pursuant to the law; and

23 (2) The taxpayer makes full payment of taxes due, not including penalties and interest,  
24 within 60 days of such taxpayer's return from such military service."

25

**SECTION 3.**

26 All laws and parts of laws in conflict with this Act are repealed.