

House Bill 991 (COMMITTEE SUBSTITUTE)

By: Representatives Hitchens of the 161st, Powell of the 171st, and Williamson of the 115th

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

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

10 style="text-align:center">**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26 All laws and parts of laws in conflict with this Act are repealed.