

House Bill 1012

By: Representatives Hogan of the 179<sup>th</sup>, Kelley of the 16<sup>th</sup>, Tankersley of the 160<sup>th</sup>, Stephens of the 164<sup>th</sup>, Hill of the 3<sup>rd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 7 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to miscellaneous local administrative provisions regarding ad valorem taxation, so  
3 as to provide that claims for tax refunds shall not be submitted on behalf of a class of  
4 taxpayers; to provide that no action or suit for a tax refund shall be brought by a taxpayer on  
5 behalf of a class of taxpayers; to provide for related matters; to provide for an effective date;  
6 to provide for applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 7 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
10 miscellaneous local administrative provisions regarding ad valorem taxation, is amended by  
11 adding a new subsection to Code Section 48-5-380, relating to refunds of taxes and license  
12 fees by counties and municipalities, time and manner of filing claims and actions for refund,  
13 and authority to approve or disapprove claims, to read as follows:

14 "(h)(1) No claim for a refund under this Code section shall be submitted by a taxpayer  
15 on behalf of a class consisting of other taxpayers who are alleged to be similarly situated.  
16 (2) No action or suit for a refund under this Code section shall be brought by a taxpayer  
17 on behalf of a class consisting of other taxpayers who are alleged to be similarly situated."

18 **SECTION 2.**

19 This Act shall become effective upon its approval by the Governor or upon its becoming law  
20 without such approval and shall apply to all claims for refunds filed or actions or suits for  
21 refunds brought pursuant to Code Section 48-5-380 that are pending or filed on or after such  
22 date.

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.