

The House Committee on Rules offers the following substitute to SB 56:

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 require the state revenue commissioner to contract with the Board of
3 Trustees of the Employees' Retirement System of Georgia to offer certain county tax
4 commissioners who are not eligible for any retirement system or county 401(k) or 457(b)
5 plan the option to participate in a state administered deferred compensation plan; to provide
6 for a limited state match of contributions; to provide for terms and conditions; to revise the
7 terms "Internal Revenue Code" and "Internal Revenue Code of 1986" and thereby
8 incorporate certain provisions of the federal law into Georgia law; to revise the rates of
9 taxation on income on individuals, estates, and trusts; to revise certain annual determinations;
10 to revise certain exemptions and deductions; to provide for an income tax credit for certain
11 taxpayers; to revise the definition of "force majeure" to include a pandemic, as relative to tax
12 credits for jobs associated with large-scale projects; to limit the applicability of such term;
13 to extend the sunset date for a tax credit for certain medical preceptor rotations; to provide
14 for the taxation of the sale or purchase of specified digital products, other digital goods, and
15 digital codes; to provide for procedures, conditions, and limitations; to revise and provide for
16 definitions and exemptions; to provide for related matters; to provide for effective dates and
17 applicability; to repeal conflicting laws; and for other purposes.

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

19 **PART I**

20 **SECTION 1-1.**

21 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
22 amended in Part 3 of Article 3 of Chapter 5, relating to compensation for county tax officials
23 and administration, by adding a new Code section to read as follows:

24 "48-5-184.

25 (a) As used in this Code section, the term 'eligible county tax commissioner' means any
26 county tax commissioner or tax collector who is compensated pursuant to Code Section
27 48-5-183 and, as of March 1, 2023, was not eligible to participate in any:

28 (1) Retirement system, as such term is defined in Code Section 47-20-3; or

29 (2) Deferred compensation plan offered by the county that utilizes Section 401(k) or
30 457(b) of the United States Internal Revenue Code of 1986.

31 (b) The state revenue commissioner shall contract with the Board of Trustees of the
32 Employees' Retirement System of Georgia for the administration of a deferred
33 compensation plan offered as a state benefit for eligible county tax commissioners as
34 provided for in this Code section.

35 (c)(1) Subject to the contract required under subsection (b) of this Code section, the
36 Board of Trustees of the Employees' Retirement System of Georgia shall investigate and
37 approve a deferred compensation plan that offers to eligible county tax commissioners
38 income tax benefits in connection with plans authorized by the United States Internal
39 Revenue Code of 1986, so that compensation deferred under such plan shall not be
40 included for purposes of computation of any federal income tax withheld on behalf of any
41 such tax commissioner or payable by such tax commissioner before any deferred payment
42 date. All contributions to such deferred compensation plans shall also be exempt from

43 state withholding tax so long as such contributions are not includable in gross income for
44 federal income tax purposes.

45 (2) Notwithstanding any conflicting provisions of paragraph (1) of this subsection, for
46 any deferred compensation plan established pursuant to said paragraph, the Board of
47 Trustees of the Employees' Retirement System of Georgia shall be authorized to include
48 as an option for eligible county tax commissioners a qualified Roth contribution program
49 in accordance with Section 402A of the United States Internal Revenue Code of 1986.

50 (d)(1) On and after July 1, 2023, for any eligible county tax commissioner who
51 contributes a percentage from his or her minimum annual salary paid by the county
52 pursuant to paragraphs (1) and (2) of subsection (b) of Code Section 48-5-183 into the
53 deferred compensation plan established under this Code section, the state shall contribute
54 an equal amount into such eligible county tax commissioner's plan account, up to a
55 maximum of 5 percent; provided, however, that all state contributions to plan accounts
56 shall be subject to limitations imposed by federal law.

57 (2) Each eligible county tax commissioner may make such additional contributions as
58 he or she desires, subject to limitations imposed by federal law.

59 (e) The Board of Trustees of the Employees' Retirement System of Georgia and the state
60 revenue commissioner shall be entitled to impose requirements for the withholding and
61 remittance of contributions by county governing authorities in order to effectuate this Code
62 section and comply with state and federal law.

63 (f) Any eligible county tax commissioner who becomes eligible to participate in a
64 retirement system or county plan described in paragraph (1) or (2) of subsection (a) of this
65 Code section on or after the effective date of this Code section shall no longer receive the
66 state contributions paid pursuant to subsection (d) of this Code section."

PART II
SECTION 2-1.

Said title is further amended by revising paragraph (14) of Code Section 48-1-2, relating to definitions, as follows:

"(14) 'Internal Revenue Code' or 'Internal Revenue Code of 1986' means for taxable years beginning on or after January 1, ~~2021~~ 2022, the provisions of the United States Internal Revenue Code of 1986, as amended, provided for in federal law enacted on or before January 1, ~~2022~~ 2023, except that Section 108(i), Section 163(e)(5)(F), Section 168(b)(3)(I), Section 168(e)(3)(B)(vii), Section 168(e)(3)(E)(ix), Section 168(e)(8), Section 168(k), Section 168(m), Section 168(n), Section 179(d)(1)(B)(ii), Section 179(f), Section 199, Section 381(c)(20), Section 382(d)(3), Section 810(b)(4), Section 1400L, Section 1400N(d)(1), Section 1400N(f), Section 1400N(j), Section 1400N(k), and Section 1400N(o) of the Internal Revenue Code of 1986, as amended, shall be treated as if they were not in effect, and except that Section 168(e)(7), Section 172(b)(1)(F), and Section 172(i)(1) of the Internal Revenue Code of 1986, as amended, shall be treated as they were in effect before the 2008 enactment of federal Public Law 110-343, and except that Section 163(i)(1) of the Internal Revenue Code of 1986, as amended, shall be treated as it was in effect before the 2009 enactment of federal Public Law 111-5, and except that Section 13(e)(4) of 2009 federal Public Law 111-92 shall be treated as if it was not in effect, and except that Section 118, Section 163(j), ~~and Section 382(k)(1), and Section~~ 174 of the Internal Revenue Code of 1986, as amended, shall be treated as they were in effect before the 2017 enactment of federal Public Law 115-97; provided, however, that all provisions in federal Public Law 117-58 (Infrastructure Investment and Jobs Act) that change or affect in any manner Section 118 shall be treated as if they were in effect, and except that all provisions in federal Public Law 116-136 (CARES Act) that change or affect in any manner Section 172 and Section 461(l) shall be treated as if they were not

93 in effect, and except that all provisions in federal Public Law 117-2 (American Rescue
94 Plan Act of 2021) that change or affect in any manner Section 461(l) shall be treated as
95 if they were not in effect, and except that the limitations provided in Section 179(b)(1)
96 shall be \$250,000.00 for tax years beginning in 2010, shall be \$250,000.00 for tax years
97 beginning in 2011, shall be \$250,000.00 for tax years beginning in 2012, shall be
98 \$250,000.00 for tax years beginning in 2013, and shall be \$500,000.00 for tax years
99 beginning in 2014, and except that the limitations provided in Section 179(b)(2) shall be
100 \$800,000.00 for tax years beginning in 2010, shall be \$800,000.00 for tax years
101 beginning in 2011, shall be \$800,000.00 for tax years beginning in 2012, shall be
102 \$800,000.00 for tax years beginning in 2013, and shall be \$2 million for tax years
103 beginning in 2014, and provided that Section 1106 of federal Public Law 112-95 as
104 amended by federal Public Law 113-243 shall be treated as if it is in effect, except the
105 phrase 'Code Section 48-2-35 (or, if later, November 15, 2015)' shall be substituted for
106 the phrase 'section 6511(a) of such Code (or, if later, April 15, 2015),' and
107 notwithstanding any other provision in this title, no interest shall be refunded with respect
108 to any claim for refund filed pursuant to Section 1106 of federal Public Law 112-95, and
109 provided that subsection (b) of Section 3 of federal Public Law 114-292 shall be treated
110 as if it is in effect, except the phrase 'Code Section 48-2-35' shall be substituted for the
111 phrase 'section 6511(a) of the Internal Revenue Code of 1986' and the phrase 'such
112 section' shall be substituted for the phrase 'such subsection.' In the event a reference is
113 made in this title to the Internal Revenue Code or the Internal Revenue Code of 1954 as
114 it existed on a specific date prior to January 1, ~~2022~~ 2023, the term means the provisions
115 of the Internal Revenue Code or the Internal Revenue Code of 1954 as it existed on the
116 prior date. Unless otherwise provided in this title, any term used in this title shall have
117 the same meaning as when used in a comparable provision or context in the Internal
118 Revenue Code of 1986, as amended. For taxable years beginning on or after January 1,
119 ~~2021~~ 2022, provisions of the Internal Revenue Code of 1986, as amended, which were

120 as of January 1, ~~2022~~ 2023, enacted into law but not yet effective shall become effective
 121 for purposes of Georgia taxation on the same dates upon which they become effective for
 122 federal tax purposes."

123 SECTION 2-2.

124 Said title is further amended by revising Code Section 48-7-20, relating to individual income
 125 tax rates, credit for withholding and other payments, and applicability to estates and trusts,
 126 as in effect on January 1, 2024, as follows:

127 "48-7-20.

128 (a) A tax is imposed upon every resident of this state with respect to the Georgia taxable
 129 net income of the taxpayer as defined in Code Section 48-7-27. A tax is imposed upon
 130 every nonresident with respect to such nonresident's Georgia taxable net income not
 131 otherwise exempted which is received by the taxpayer from services performed, property
 132 owned, proceeds of any lottery prize awarded by the Georgia Lottery Corporation, or from
 133 business carried on in this state. Except as otherwise provided in this chapter, the tax
 134 imposed by this subsection shall be levied, collected, and paid annually.

135 (a.1)(1) On and after January 1, 2024, the tax imposed pursuant to subsection (a) of this
 136 Code section shall be ~~at the rates provided in subsection (a.2) of this Code section for~~
 137 ~~each respective tax year~~ 5.49 percent for taxable years beginning on or after January 1,
 138 2024; provided, however, that ~~the actual rates for a given year tax year~~ such rate shall be
 139 reduced by 0.10 percent annually beginning on January 1, 2025, until the rate reaches
 140 4.99 percent, provided such annual reductions in the tax rate shall be subject to delays as
 141 provided in paragraph (2) of this subsection.

142 (2) Each prospective ~~change in the tax rates~~ annual reduction in the tax rate that would
 143 otherwise occur as provided in ~~paragraphs (2) through (6) of subsection (a.2) of this Code~~
 144 ~~section~~ paragraph (1) of this subsection shall be delayed by one year for each year that
 145 any of the following are true as of December 1:

- 146 (A) The Governor's revenue estimate for the succeeding fiscal year is not at least 3
147 percent above the Governor's revenue estimate for the present fiscal year;
- 148 (B) The prior fiscal year's net revenue collection was not higher than each of the
149 preceding ~~five~~ three fiscal years' net tax revenue collection; or
- 150 (C) The Revenue Shortfall Reserve provided for in Code Section 45-12-93 does not
151 contain a sum that exceeds the amount of the decrease in state revenue projected to
152 occur as a result of the prospective reduction in the tax rates set to occur the following
153 year.
- 154 (3) The Office of Planning and Budget shall make the determinations necessary to
155 implement the provisions of paragraph (2) of this subsection and shall report its
156 determinations by December 1 of each year to the department, the Speaker of the House
157 of Representatives, the President of the Senate, and the chairpersons of the House
158 Appropriations Committee, the House Ways and Means Committee, the Senate
159 Appropriations Committee, and the Senate Finance Committee. This paragraph shall not
160 be applicable after the final reduction ~~in the rates occurs as provided in paragraph (6) of~~
161 ~~subsection (a.2) of this Code section~~ to the rate of 4.99 percent occurs.
- 162 ~~(a.2) Subject to the provisions of subsection (a.1) of this Code section:~~
- 163 ~~(1) For tax years beginning on or after January 1, 2024, the tax imposed pursuant to~~
164 ~~subsection (a) of this Code section shall be levied at the rate of 5.49 percent;~~
- 165 ~~(2) For tax years beginning on or after January 1, 2025, the tax imposed pursuant to~~
166 ~~subsection (a) of this Code section shall be levied at the rate of 5.39 percent;~~
- 167 ~~(3) For tax years beginning on or after January 1, 2026, the tax imposed pursuant to~~
168 ~~subsection (a) of this Code section shall be levied at the rate of 5.29 percent;~~
- 169 ~~(4) For tax years beginning on or after January 1, 2027, the tax imposed pursuant to~~
170 ~~subsection (a) of this Code section shall be levied at the rate of 5.19 percent;~~
- 171 ~~(5) For tax years beginning on or after January 1, 2028, the tax imposed pursuant to~~
172 ~~subsection (a) of this Code section shall be levied at the rate of 5.09 percent; and~~

173 ~~(6) For tax years beginning on or after January 1, 2029, the tax imposed pursuant to~~
174 ~~subsection (a) of this Code section shall be levied at the rate of 4.99 percent.~~

175 (b)(1) Reserved.

176 ~~(2) To facilitate the computation of the tax by those taxpayers whose federal adjusted~~
177 ~~gross income together with the adjustments set out in Code Section 48-7-27 for use in~~
178 ~~arriving at Georgia taxable net income is less than \$10,000.00, the commissioner may~~
179 ~~construct tax tables which may be used by the taxpayers at their option. The tax shown~~
180 ~~to be due by the tables shall be computed on the bases of the standard deduction and the~~
181 ~~tax rates specified in paragraph (1) of this subsection. Insofar as practicable, the tables~~
182 ~~shall produce a tax approximately equivalent to the tax imposed by paragraph (1) of this~~
183 ~~subsection.~~

184 (c) The amount deducted and withheld by an employer from the wages of an employee
185 pursuant to Article 5 of this chapter, relating to current income tax payments, shall be
186 allowed the employee as a credit against the tax imposed by this Code section. Amounts
187 paid by an individual as estimated tax under Article 5 of this chapter shall constitute
188 payments on account of the tax imposed by this Code section. The amount withheld or
189 paid during any calendar year shall be allowed as a credit or payment for the taxable year
190 beginning in the calendar year in which the amount is withheld or paid.

191 (d) The tax imposed by this Code section applies to the Georgia taxable net income of
192 estates and trusts, which shall be computed in the same manner as in the case of a single
193 individual. The tax shall be computed on the Georgia taxable net income and shall be paid
194 by the fiduciary."

195 **SECTION 2-3.**

196 Said title is further amended by revising subsection (b) of Code Section 48-7-26, relating to
197 personal exemptions from income tax, as in effect on January 1, 2024, as follows:

198 "(b) Each taxpayer shall be allowed as a deduction in computing his or her Georgia taxable
 199 income a personal exemption in the amount of \$3,000.00 for each dependent of such
 200 taxpayer an amount as follows:

- 201 (1) ~~For each married couple filing a joint return:~~
 - 202 (A) ~~For taxable years beginning on or after January 1, 2024, \$18,500.00;~~
 - 203 (B) ~~For taxable years beginning on or after January 1, 2026, \$20,000.00;~~
 - 204 (C) ~~For taxable years beginning on or after January 1, 2028, \$22,000.00; or~~
 - 205 (D) ~~For taxable years beginning on or after January 1, 2030, \$24,000.00;~~
- 206 (2) ~~For each married taxpayer filing a separate return, one-half of the amount of the~~
 207 ~~personal exemption allowed under paragraph (1) of this subsection for the given year;~~
- 208 (3) ~~For each single taxpayer or head of household, \$12,000.00; and~~
- 209 (4) ~~For each dependent of a taxpayer, \$3,000.00."~~

210 **SECTION 2-4.**

211 Said title is further amended in Code Section 48-7-27, relating to computation of state
 212 taxable net income, as in effect on January 1, 2024, by revising paragraph (1) of subsection
 213 (a) as follows:

- 214 "(1) At the taxpayer's election, either:
 - 215 (A) The sum of all itemized nonbusiness deductions used in computing such taxpayer's
 216 federal taxable income; or
 - 217 (B) A standard deduction in an amount as follows:
 - 218 (i) In the case of a married couple filing a joint return, \$24,000.00; or
 - 219 (ii) In the case of a single taxpayer, head of household, or married taxpayer filing a
 220 separate return, \$12,000.00;"

221 **SECTION 2-5.**

222 Said title is further amended by adding a new Code section to read as follows:

223 "48-7-27.1.
 224 (a) As used in this Code section, the term 'eligible itemizer' means any resident taxpayer
 225 who files an individual income tax return for a taxable year and makes the election under
 226 subparagraph (a)(1)(A) of Code Section 48-7-27 to deduct the itemized nonbusiness
 227 deductions used in computing such taxpayer's federal taxable income.
 228 (b) For taxable years beginning on or after January 1, 2024, each eligible itemizer shall be
 229 entitled to a credit in the amount of \$300.00 per taxpayer against the tax imposed by Code
 230 Section 48-7-20.
 231 (c) The tax credit claimed allowed by this Code section shall be deducted from such
 232 taxpayer's individual income tax liability, if any, for the tax year in which it is properly
 233 claimed; provided, however, that in no event shall:
 234 (1) The total amount of the tax credit under this Code section for a taxable year exceed
 235 such taxpayer's income tax liability; or
 236 (2) Such credit amount be allowed to be carried forward to the taxpayer's succeeding
 237 years' tax liability or applied against prior years' tax liability."

238 **SECTION 2-6.**

239 Said title is further amended by revising subsection (h) of Code Section 48-7-29.22, relating
 240 to tax credits for certain medical preceptor rotations, as follows:

241 "(h) This Code section shall stand repealed by operation of law at the last moment of
 242 December 31, ~~2023~~ 2026."

243 **SECTION 2-7.**

244 Said title is further amended by revising paragraph (3) of subsection (a) of Code Section
 245 48-7-40.24, relating to tax credits for jobs associated with large-scale projects, as follows:

246 "(3) 'Force majeure' means any:

247 (A) Explosions, implosions, fires, conflagrations, accidents, or contamination;

248 (B) Unusual and unforeseeable weather conditions such as floods, torrential rain, hail,
 249 tornadoes, hurricanes, lightning, or other natural calamities or acts of God;
 250 (C) Acts of war (whether or not declared), carnage, blockade, or embargo;
 251 (D) Acts of public enemy, acts or threats of terrorism or threats from terrorists, riot,
 252 public disorder, or violent demonstrations;
 253 (E) Strikes or other labor disturbances; or
 254 (F) Expropriation, requisition, confiscation, impoundment, seizure, nationalization, or
 255 compulsory acquisition of the site or sites of a qualified project or any part thereof; or
 256 (G) Pandemic which is an outbreak of a disease that occurs over a wide geographic
 257 area, affects a significant proportion of the population, causes a substantial and
 258 unforeseeable threat to the public health, and materially impacts the ability to conduct
 259 business, provided that this subparagraph shall only apply with respect to a qualified
 260 project first certified pursuant to paragraph (2) of subsection (b) of this Code section
 261 on or after July 1, 2023;
 262 but such term shall not include any event or circumstance that could have been prevented,
 263 overcome, or remedied in whole or in part by the taxpayer through the exercise of
 264 reasonable diligence and due care, nor shall such term include the unavailability of
 265 funds."

266 **PART III**

267 **SECTION 3-1.**

268 Said title is further amended in Code Section 48-8-2, relating to definitions, by adding a new
 269 subparagraph to paragraph (31) and by adding new paragraphs to read as follows:
 270 "(11.2) 'Digital audio-visual works' means any series of related images, together with
 271 accompanying sounds, if any and which, when shown in succession, impart an
 272 impression of motion.

273 (11.3) 'Digital audio works' means digitized works that result from the fixation of a series
274 of musical, spoken, or other sounds. Such term shall include digitized sound files that are
275 downloaded onto a device and that may be used to alert an end user with respect to a
276 communication.

277 (11.4) 'Digital code' means a key, activation, or enabling code that conveys a right to
278 obtain one or more specified digital goods or other digital goods. Such term shall not
279 include a code that represents a stored monetary value that is deducted from a total as it
280 is used by the purchaser or a redeemable card, gift card, or gift certificate that entitles the
281 holder to select specified digital goods or other digital goods of an indicated cash value."

282 "(15.1) 'End user' means any person other than a person that receives by contract a
283 product transferred electronically for further commercial broadcast, rebroadcast,
284 transmission, retransmission, licensing, relicensing, distribution, redistribution, or
285 exhibition of the product, in whole or in part, to another person or persons."

286 "(16.05) 'Internet access service' shall have the same meaning as such term is defined in
287 47 U.S.C. Section 151, note."

288 "(20.05) 'Other digital goods' means the following items transferred electronically to an
289 end user:

290 (A) Artwork;

291 (B) Photographs;

292 (C) Periodicals;

293 (D) Newspapers;

294 (E) Magazines;

295 (F) Video or audio greeting cards; or

296 (G) Video games or electronic entertainment."

297 "(E.1)(i) Sales of digital codes.

298 (ii) Sales of specified digital products or other digital goods;"

299 "(34.1)(A) 'Specified digital products' means the following items transferred
 300 electronically to an end user:

301 (i) Digital audio-visual works;

302 (ii) Digital audio works; or

303 (iii) Digital books."

304 "(39.2) 'Transferred electronically' means obtained, accessed, or available to be accessed
 305 by means other than tangible storage media."

306 **SECTION 3-2.**

307 Said title is further amended in Code Section 48-8-3, relating to exemptions from sales and
 308 use tax, by revising paragraphs (90) and (91) as follows:

309 "(90) Internet access service Reserved;

310 (91) The sale of prewritten computer software which has been transferred electronically
 311 to the purchaser or delivered to the purchaser electronically or by means of load and
 312 leave; provided, however, that the exemption granted by this paragraph shall not include
 313 sales of specified digital products, other digital goods, or digital codes;"

314 **SECTION 3-3.**

315 Said title is further amended in Code Section 48-8-30, relating to imposition of tax, rates, and
 316 collection, by revising subsection (a) as follows:

317 "(a)(1) There is levied and imposed a tax on the retail purchase, retail sale, rental,
 318 storage, use, or consumption of tangible personal property and on the services described
 319 in this article.

320 (2)(A) There is levied and imposed a tax on the retail purchase or retail sale of
 321 specified digital products, other digital goods, or digital codes sold to an end user in this
 322 state, provided that such end user receives or will receive the right of permanent use of

323 such products, goods, or codes and the transaction is not conditioned upon continued
324 payment by the end user.

325 (B) The tax levied under this paragraph shall apply regardless of whether possession
326 of the specified digital goods, other digital goods, or digital codes is maintained by the
327 seller or a third party.

328 (C) Except as provided otherwise in this article, the tax imposed by this article on
329 specified digital products, other digital goods, and digital codes shall be levied,
330 collected, remitted, and administered in the same manner and at the same rate as is
331 provided in this article for the retail purchase, retail sale, rental, storage, use, or
332 consumption of tangible personal property."

333 **SECTION 3-4.**

334 Said title is further amended in Code Section 48-8-38, relating to burden of proof on seller
335 as to taxability, certificate that property purchased for resale, requirements of purchaser
336 having certificate, contents, and proof of claimed exemption, by adding a new subsection to
337 read as follows:

338 "(f) A sale of any specified digital product, other digital good, or digital code shall be
339 considered a sale for resale if the specified digital product, other digital good, or digital
340 code is subsequently sold, licensed, leased, broadcast, transmitted, or distributed, in whole
341 or in part, as an integral, inseparable component part of a service or another such product,
342 good, or code by the purchaser of the specified digital product, other digital good, or digital
343 code to an ultimate consumer. The purchaser of the specified digital product, other digital
344 good, or digital code for resale shall maintain records that substantiate such resale in a
345 manner consistent with this subsection, as determined by the commissioner."

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PART IV
SECTION 4-1.

- (a) This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval; provided, however, that:
- (1) Section 2-1 of this Act shall be applicable to all taxable years beginning on or after January 1, 2022;
 - (2) Sections 2-2 through 2-6 of this Act shall be effective on January 1, 2024, and shall be applicable to all taxable years beginning on or after January 1, 2024;
 - (3) Section 2-7 of this Act shall become effective on July 1, 2023; and
 - (4) Part III of this Act shall become effective on January 1, 2024, and shall be applicable to transactions occurring on or after January 1, 2024.
- (b) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall not be affected by the passage of this Act and shall continue to be governed by the provisions of Title 48 of the Official Code of Georgia Annotated as they existed for such prior taxable years.

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SECTION 4-2.
All laws and parts of laws in conflict with this Act are repealed.