

House Bill 1360

By: Representatives Cheokas of the 151st, Cannon of the 172nd, Yearata of the 152nd, Greene of the 154th, Bonner of the 73rd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-380 of the Official Code of Georgia Annotated, relating to
2 refunds of taxes and license fees by counties and municipalities, time and manner of filing
3 claims and actions for refund, and authority to approve or disapprove claims, so as to prohibit
4 class action suits; to provide for related matters; to provide for an effective date; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-380 of the Official Code of Georgia Annotated, relating to refunds of
9 taxes and license fees by counties and municipalities, time and manner of filing claims and
10 actions for refund, and authority to approve or disapprove claims, is amended by adding a
11 new subsection to read as follows:

12 "(h) A claim for refund may not be submitted by the taxpayer on behalf of a class
13 consisting of other taxpayers who are alleged to be similarly situated."

14 **SECTION 2.**

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

17 **SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.