Senate Bill 388

By: Senators Kennedy of the 18th, Miller of the 49th, Albers of the 56th, Walker III of the 20th, Hufstetler of the 52nd and others

A BILL TO BE ENTITLED

AN ACT

To amend Article 1 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to general income tax provisions, so as to increase the penalties imposed for certain actions relating to false or fraudulent material matter on returns, affidavits, claims, or documents; to provide that such actions must be taken knowingly to be unlawful; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 1 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to general income tax provisions, is amended by revising Code Section 48-7-3, relating to unlawful assisting, procuring, counseling, or advising in filing income tax returns and penalties, as follows:

"48-7-3.

(a) With respect to any matter arising under this chapter, it shall be unlawful for any person to knowingly and willfully ~~to~~ aid or assist in, or procure, counsel, or advise the preparation or presentation of~~,~~ a ~~false or fraudulent~~ return, affidavit, claim, or document, which is false or fraudulent as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document.

(b) Any person who violates subsection (a) of this Code section shall be guilty of a ~~misdemeanor~~ felony and, upon conviction thereof, shall be fined not more than ~~$1,000.00~~ $10,000.00 or imprisoned for not less than one nor more than ~~six months~~ five years, or both, and shall be required to pay the costs of prosecution."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.