

House Bill 271

By: Representatives Blackmon of the 146<sup>th</sup>, Williamson of the 112<sup>th</sup>, Smith of the 138<sup>th</sup>, Kelley of the 16<sup>th</sup>, Crowe of the 118<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 general provisions regarding revenue and taxation, so as to change certain provisions  
3 regarding definitions; to provide for related matters; to provide for an effective date; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to general  
8 provisions regarding revenue and taxation, is amended in Code Section 48-1-2, relating to  
9 definitions, by revising paragraph (1) as follows:

10 "(1) 'Agency' means any department, commission, institution, office, or officer of this  
11 state."

12 style="text-align:center">**SECTION 2.**

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

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**SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.