

House Bill 840 (AS PASSED HOUSE AND SENATE)

By: Representatives Hitchens of the 161<sup>st</sup>, Deffenbaugh of the 1<sup>st</sup>, Rogers of the 10<sup>th</sup>, Belton of the 112<sup>th</sup>, and Smyre of the 135<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 specific, business, and occupation taxes, so as to provide an exemption from penalties and  
3 interest in the event of military service in a combat zone; to provide for related matters; to  
4 repeal 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 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,  
8 business, and occupation taxes, is amended by revising Code Section 48-13-21, relating to  
9 penalty for failure to pay occupation tax or fee, time, amount, interest, and administrative  
10 fees, as follows:

11 "(a) Except as otherwise provided in subsection (c) of this Code section, should ~~Should~~ any  
12 special, occupation, or sales tax or license fee imposed by this chapter remain due and  
13 unpaid for 90 days from the due date of the tax or fee, the person liable for the tax or fee  
14 shall be subject to and shall pay a penalty of 10 percent of the tax or fee due.

15 (b) Except as otherwise provided in subsection (c) of this Code section, local ~~Local~~  
16 governments are authorized to provide in their ordinances for interest on delinquent  
17 occupation taxes, regulatory fees, and administrative fees at a rate not to exceed 1.5 percent  
18 per month.

19 (c) No taxpayer shall be liable for any penalty or interest pursuant to subsections (a)  
20 and (b) of this Code section if:

21 (1) The default giving rise to such penalty or interest resulted from a taxpayer's military  
22 service in the armed forces of the United States in an area designated by the President of  
23 the United States by executive order as a combat zone and was not due to gross or willful  
24 neglect or disregard of the law or of regulations or instructions issued pursuant to the law;  
25 and

26 (2) The taxpayer provides proof of such military service and makes full payment of taxes  
27 due, not including penalties and interest, within 60 days of such taxpayer's return from  
28 such military service."

29 **SECTION 2.**

30 All laws and parts of laws in conflict with this Act are repealed.