

House Bill 1267

By: Representatives Martin of the 49th, Gunter of the 8th, Blackmon of the 146th, Buckner of the 137th, Stoner of the 40th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Title 50 of the Official Code of Georgia Annotated, relating to state government,
2 so as to repeal Chapter 13A, relating to tax tribunals; to amend Title 15 of the Official Code
3 of Georgia Annotated, relating to courts, so as to create the Georgia Tax Court; to provide
4 for a short title; to provide for definitions; to provide for a seal; to provide for the
5 appointment and terms of office of judges; to provide for the qualification, oath of office, and
6 prohibition against other employment of judges; to provide for the terms of court, venue,
7 bench trial, transfer of cases, and locations of the tax court; to provide for the jurisdiction of
8 the tax court; to provide for the appointment, term, and compensation of the clerk; to provide
9 for the location of offices; to provide for the appointment of law assistants and role; to
10 provide for the employment and compensation of other personnel; to provide for assignment
11 as a budget unit; to provide for the assignment for budgetary and administrative purposes;
12 to provide for the commencement of actions, service, pleadings and proceedings, and
13 transitions and transfers; to provide a stay of enforcement and collection action; to provide
14 for filing and other fees; to provide for the application of Chapter 11 of Title 9, the 'Georgia
15 Civil Practice Act,' discovery, and attendance of witnesses; to provide for the conduct of
16 trials, evidence, and recording; to provide for the writing of judgment and orders and
17 confidentiality; to establish and provide the jurisdiction and procedures for a small claims
18 division of the tax court; to authorize the tax court to promulgate rules of practice and

H. B. 1267

- 1 -

19 procedure and forms; to provide for the role of the tax court in refund matters; to provide for
20 procedures, conditions, and limitations; to amend Title 5 of the Official Code of Georgia
21 Annotated, relating to appeal and error, so as to provide for jurisdiction, power, right of
22 appeals, and review regarding the Georgia Tax Court; to amend Chapter 4 of Title 9 of the
23 Official Code of Georgia Annotated, relating to declaratory judgments, so as to provide for
24 declaratory judgments, trials, and equity jurisdiction; to amend Chapter 4 of Title 23 of the
25 Official Code of Georgia Annotated, relating to equity procedure, so as to provide for legal
26 and equitable relief and decree in will or contract matters and consent of guardian or
27 guardian ad litem; to amend Code Section 45-7-4 of the Official Code of Georgia Annotated,
28 relating to annual salaries of certain state officials and cost-of-living adjustments, so as to
29 provide for the salary of the judge of the Georgia Tax Court; to amend Code Section
30 15-21-209 of the Official Code of Georgia Annotated, relating to state operation assessment
31 against adult entertainment establishments, determination of obligation, use of funds, and
32 administration, Title 48 of the Official Code of Georgia Annotated, relating to revenue and
33 taxation, and Chapter 13 of Title 50 of the Official Code of Georgia Annotated, relating to
34 administrative procedure, so as to provide for cross-references; to provide for related matters;
35 to provide for effective dates; to provide for contingent repeal; to repeal conflicting laws; and
36 for other purposes.

37 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

38 **PART I**
39 **SECTION 1-1.**

40 Title 50 of the Official Code of Georgia Annotated, relating to state government, is amended
41 by repealing in its entirety Chapter 13A, relating to tax tribunals.

42 **SECTION 1-2.**

43 Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended by adding
44 a new chapter to read as follows:

45 "CHAPTER 5B46 15-5B-1.

47 This chapter shall be known and may be cited as the 'Georgia Tax Court Act of 2025.'

48 15-5B-2.

49 Except where the context may otherwise clearly require, all terms used in this chapter shall
50 have the meaning given such term by Code Section 48-1-2. As used in this chapter, the
51 term 'court' means the Georgia Tax Court established by Article VI, Section I, Paragraph
52 I of the Georgia Constitution, which shall operate under the sole direction of the chief court
53 judge.

54 15-5B-3.

55 The court shall have a seal engraved with the words 'Georgia Tax Court.' The court shall
56 authenticate all of its orders, records, and proceedings with the seal, and the courts of this
57 state shall take judicial notice of the seal.

58 15-5B-4.

59 (a) The chief court judge shall be appointed by the Governor, subject to approval by a
60 majority vote of the Senate Judiciary Committee and a majority vote of the House
61 Committee on Judiciary. The Senate Judiciary Committee and the House Committee on
62 Judiciary shall be authorized to meet jointly or separately, while in or out of a legislative
63 session, as called in the discretion of each such chairperson, with notice provided by the

64 chairpersons to such committee members, to consider the approval of such appointment.
65 The chief court judge may appoint up to three assistant court judges.

66 (b)(1) The initial chief court judge shall be appointed by July 1, 2025, and approved by
67 December 31, 2025, and the chief court judge shall serve an initial term beginning on
68 July 1, 2026.

69 (2) Beginning on July 1, 2026, such initial chief court judge may perform the
70 administrative duties required for establishing the court and, if so, shall receive
71 compensation as a court judge beginning on such date and for such purposes.

72 (3)(A) The chief court judge shall serve for a term of five years and may be
73 reappointed for any number of consecutive terms so long as he or she meets the
74 qualifications for appointment at the time of each appointment and shall be reappointed
75 and reapproved in the same manner as provided for in subsection (a) of this Code
76 section.

77 (B) Vacancies in the office of chief court judge shall be filled by appointment and
78 approval in the same manner as provided for in subsection (a) of this Code section.

79 (4) The chief court judge shall be deemed to serve the geographical area of this state.

80 15-5B-5.

81 (a) Each court judge shall be a citizen of the United States and, during the period of
82 service, a resident of this state. No individual shall be appointed as court judge unless at
83 the time of appointment the individual is an attorney licensed to practice in this state and
84 has practiced primarily in the area of tax law for at least eight years.

85 (b) Before entering upon the duties of office, each court judge shall take and subscribe to
86 an oath or affirmation that he or she shall faithfully discharge the duties of the office, and
87 such oath shall be filed in the office of the Secretary of State.

88 (c) Each court judge shall devote his or her full time during business hours to the duties
89 of the court. A court judge shall not engage in any other gainful employment or business

90 that interferes with or is inconsistent with his or her duties as judge and shall not hold
91 another office or position of profit in a government of this state, any other state, or the
92 United States.

93 15-5B-6.

94 (a) The terms of court for the court shall be the same as the terms of court for the Supreme
95 Court.

96 (b) The court shall sit at the seat of government in Atlanta and shall conduct proceedings
97 and trials in locations as provided for in this Code section.

98 (c) Proper venue in the Georgia Tax Court shall be in Fulton County, as the principal place
99 of business of the Department of Revenue. The pleadings to initiate an action to the court
100 do not need to establish venue.

101 (d) The court may also hold hearings at any place within this state, with a view toward
102 securing to taxpayers a reasonable opportunity to appear before the court with as little
103 inconvenience as practicable. When the court holds hearings outside of its principal
104 location, it shall do so in a place that is physically separate from facilities regularly
105 occupied by the state revenue commissioner.

106 (e) All cases before the Georgia Tax Court may have pretrial proceedings or trials, in the
107 sole discretion of the court judge to whom the case is assigned, conducted via video,
108 telephone, or other efficient technological means as may be deemed necessary or useful to
109 conserve the resources of the parties or the court.

110 (f) The court judge to whom a case is assigned shall preside over a bench trial.

111 (g) When a court judge is disqualified from presiding over a case or proceeding pursuant
112 to Code Section 15-1-8 or any other applicable law, the case shall be transferred to another
113 court judge, if applicable, and if no other court judge may preside over such case, then the
114 Supreme Court shall order a sitting judge of the Court of Appeals, a superior court, or a
115 state court to sit by designation as a court judge.

116 15-5B-7.

117 (a) There shall be a clerk of the Georgia Tax Court. Such clerk shall be appointed by the
118 Governor, subject to approval by a majority vote of the Senate Judiciary Committee and
119 a majority vote of the House Committee on Judiciary. The Senate Judiciary Committee
120 and the House Committee on Judiciary shall be authorized to meet jointly or separately,
121 while in or out of a legislative session, as called in the discretion of each committee's
122 respective chairperson, with notice provided by the chairpersons to such committee
123 members, to consider the approval of such appointment.

124 (b)(1) The initial clerk shall be appointed and approved by July 1, 2025, and shall serve
125 an initial term beginning on July 1, 2026.

126 (2)(A) The clerk shall serve for a term of five years, may be reappointed for any
127 number of consecutive terms, and shall be reappointed and reapproved in the same
128 manner as provided for in subsection (a) of this Code section.

129 (B) Vacancies in the office of clerk of the Georgia Tax Court shall be filled by
130 appointment of the Governor in the same manner as provided for in subsection (a) of
131 this Code section.

132 (c) The annual compensation of the clerk shall be equal to the annual compensation
133 provided for the clerk of the Court of Appeals.

134 15-5B-8.

135 (a) The offices of the judges and clerk of the Georgia Tax Court shall sit at the seat of
136 government in Atlanta.

137 (b) The chief court judge, in coordination with the clerk, shall be responsible for
138 designating an electronic filing system.

139 15-5B-9.

140 (a) The chief court judge shall be authorized to appoint law assistants for the use of the
141 court and to remove them at pleasure. Each law assistant of the court shall have been
142 admitted to the bar of this state as a practicing attorney; provided, however, that an
143 individual who graduated from law school but who is not a member of the bar of this state
144 may be appointed as a law assistant so long as he or she is admitted to the bar of this state
145 within one year of such appointment.

146 (b) It shall be the duty of a law assistant to attend all sessions of the court, if so ordered,
147 and generally to perform the duties incident to the role of law assistant.

148 15-5B-10.

149 The chief court judge may employ and fix the salaries of stenographers, clerical assistants,
150 and such other employees as may be deemed necessary by the court, and the salaries
151 therefor shall be paid by the clerk from the amount appropriated by the General Assembly
152 for such purposes.

153 15-5B-11.

154 The Georgia Tax Court shall be a budget unit as defined in Part 1 of Article 4 of Chapter
155 12 of Title 45, the 'Budget Act'; provided, however, that the court shall be assigned for
156 administrative purposes only to the Court of Appeals.

157 15-5B-12.

158 (a) On and after August 1, 2026, any person may petition the court for relief as set forth
159 in Code Sections 48-2-18, 48-2-35, 48-2-59, 48-5-519, 48-6-7, and 48-6-76 and
160 subparagraph (d)(2)(C) of Code Section 48-7-31. The court shall have jurisdiction over
161 actions for declaratory judgment that fall within subsection (a) of Code Section 50-13-10

162 and involve a rule of the state revenue commissioner that is applicable to taxes
163 administered by the state revenue commissioner under Title 48.

164 (b) The court shall have concurrent jurisdiction with the superior courts over those matters
165 set forth in subsection (a) of this Code section.

166 (c) The court shall not have jurisdiction to hear any matter arising under Title 3 or Title 40.

167 (d) No person shall be required as a condition either to initiating or maintaining an action
168 before the court to provide a surety bond or other security for any amounts that may be in
169 dispute in such action. Nothing contained in this chapter shall be construed to prohibit the
170 state revenue commissioner from requiring a bond under those circumstances set forth in
171 Code Section 48-2-51.

172 (e) The court shall also have jurisdiction over refund petitions filed pursuant to Code
173 Section 48-5-342.

174 15-5B-13.

175 (a) Actions may be commenced before the court on and after September 1, 2026. Actions
176 before the court shall be commenced by filing a petition with the court, naming the state
177 revenue commissioner as respondent in his or her official capacity, within the time periods
178 prescribed by Code Section 48-2-18, 48-2-35, 48-2-59, 48-5-519, 48-6-7, or 48-6-76 or
179 subparagraph (d)(2)(C) of Code Section 48-7-31, as the case may be, or as otherwise
180 provided by law.

181 (b) A pleading, petition, or other document as provided in this Code section that is filed
182 with the court shall be deemed filed as of the time of its receipt by the filing service
183 provider of the court.

184 (c) The petition shall include a summary of the facts and law upon which the petitioner
185 relies in seeking the relief requested. The petition shall contain complete information and
186 shall be substantially in the form prescribed by the court.

187 (d) In lieu of service pursuant to Code Section 9-11-4, the petitioner shall serve a copy of
188 the petition on the state revenue commissioner and the Attorney General and attach a
189 certificate of service to the petition filed with the court. In the case of a refund action
190 pursuant to Code Section 48-6-7 or 48-6-76, the petition also shall be served on the clerk
191 of the superior court or collecting officer who is made a party to the action. Service shall
192 be accomplished by certified mail, return receipt requested, or statutory overnight delivery.
193 The petition shall include a summary statement of facts and law upon which the petitioner
194 relies in seeking the requested relief.

195 (e) The state revenue commissioner and any other respondents shall file a response to the
196 petitioner's statement of facts and law which constitutes his or her answer with the court
197 no later than 30 days after the service of the petition. The state revenue commissioner and
198 any other respondents shall serve a copy of their response on the petitioner's representative
199 or, if the petitioner is not represented, on the petitioner, and shall file a certificate of such
200 service with the response. If in any case a response has not been filed within the time
201 required by this subsection, the case shall automatically become in default unless the time
202 for filing the response has been extended by agreement of the parties, for a period not to
203 exceed 30 days, or by the court judge. The default may be opened as a matter of right by
204 the filing of a response within 15 days of the day of default and payment of costs. At any
205 time before final judgment, the court judge, in his or her discretion, may allow the default
206 to be opened for providential cause that prevented the filing of the response or for
207 excusable neglect or when the court judge, from all the facts, determines that a proper case
208 has been made for the default to be opened on terms to be fixed by the court judge.

209 (f) Every pleading subsequent to the original petition shall be served upon the parties by
210 mailing or delivery to the address of the of the taxpayer given on the taxpayer's petition or
211 to the address of the taxpayer's representative of record, if any, and to the usual place of
212 business of the counsel of record of the state revenue commissioner. However, the chief
213 court judge may by rule prescribe other means of notice for subsequent filings, including

214 statutory electronic service, through the service provider in accordance with subsection (b)
215 of Code Section 9-11-5.

216 (g) As soon as reasonably practicable, the court judge shall schedule a prehearing
217 conference to address discovery, scheduling, and other matters.

218 (h) The court judge may remand a matter in dispute to the state revenue commissioner for
219 further consideration upon motion by all parties to the proceeding, for good cause shown
220 on the motion of any party, or sua sponte when the court judge reasonably determines that
221 circumstances warrant. Any such remand shall not divest the court of jurisdiction, and the
222 court judge's order shall provide that any party, upon appropriate advance notice to all other
223 parties, shall be entitled to have such matter returned to the court for resolution.

224 (i) Contested cases pending before the Georgia Tax Tribunal on and before
225 December 31, 2025, and cases when any party made a written demand for a hearing before
226 August 1, 2026, shall not be transferred to the court. If, on or after August 1, 2026, a
227 written petition for relief or a demand for hearing is filed with the court or by the affected
228 party directly with the Georgia Tax Tribunal in a matter falling within the court's
229 jurisdiction under subsection (a) of Code Section 15-5B-12, such matter shall be transferred
230 to the court, and the remaining provisions of this chapter shall be applicable.

231 15-5B-14.

232 (a) Except as provided for in Code Section 48-2-51, involving jeopardy assessments, the
233 filing of a petition with the court shall operate as a stay of any enforcement or collection
234 action by the state revenue commissioner with respect to any tax, penalty, interest, or
235 collection costs that are disputed in the petition until the court decision is finalized,
236 including appeals to any appellate court.

237 (b) Upon petition by the state revenue commissioner, and for good cause shown, the court
238 judge may lift the stay provided for in subsection (a) of this Code section.

239 15-5B-15.

240 (a) Upon filing a petition, the petitioner shall pay to the clerk of the court a fee as
241 determined by the rules established by the court.

242 (b) A similar fee shall be paid by other parties making an appearance in the proceeding,
243 except that no fee shall be charged to a government body or government official appearing
244 in a representative capacity.

245 (c) The chief court judge may fix a fee, not in excess of the fees charged and collected by
246 the clerks of the superior courts of this state, for compiling, or for preparing and compiling,
247 a transcript of the record, or for copying any record, entry, or other paper and the
248 compilation and certification thereof.

249 (d) All fees collected by the clerk of the court pursuant to this Code section shall be the
250 property of the state, and the same shall be paid into the state treasury.

251 15-5B-16.

252 (a) Except as otherwise provided in this chapter, the provisions of Chapter 11 of Title 9,
253 the 'Georgia Civil Practice Act,' shall govern proceedings before the court; provided,
254 however, that the parties to a proceeding shall make every effort to conduct discovery by
255 informal consultation or communication. Upon motion of a party, the frequency or extent
256 of formal discovery methods may be limited by the court if it determines that the discovery
257 is unduly burdensome or expensive when taking into account the amount in controversy,
258 limitations on the parties' resources, and the importance of the issues at stake in the
259 litigation.

260 (b) The chief court judge shall, by rules and regulations or by order in a particular
261 proceeding, prescribe the period during which any discovery shall be commenced and
262 completed. After the period for completing discovery has expired, or earlier as the parties
263 may agree, the parties to a proceeding shall stipulate all relevant and nonprivileged matters
264 to the fullest extent to which a complete or qualified agreement can be reached or fairly

265 should be reached. Neither the existence nor the use of the discovery mechanisms
266 authorized by this Code section shall excuse failure to comply with this provision.

267 (c)(1) A party shall disclose to other parties at a reasonable time prior to the hearing the
268 identity of any individual who may be called at trial to present expert testimony.

269 (2) Except as otherwise stipulated or directed by the court judge, expert witness
270 disclosure shall, with respect to a witness who is retained or specially employed to
271 provide expert testimony in the case or whose duties as an employee of the party
272 regularly involve giving expert testimony, be accompanied by a written report prepared
273 and signed by the witness if one has been prepared or will be offered at the hearing.

274 (d) A court judge or the clerk of the court, on the request of any party to the proceeding,
275 shall issue subpoenas requiring the attendance of witnesses and giving of testimony and
276 subpoenas requiring the production of evidence or things.

277 (e) Any employee of the court designated in writing for such purpose by a court judge, or
278 by the chief court judge if more than one judge has been appointed, may administer oaths.

279 (f) Any witness who is subpoenaed or whose deposition is taken shall receive the same
280 fees and mileage as a witness in a superior court of this state.

281 (g) In proceedings before the court, if any party or an agent or employee of a party
282 disobeys or resists any lawful order of process; neglects to produce, after having been
283 ordered to do so, any pertinent book, paper, or document; refuses to appear after having
284 been subpoenaed; upon appearing, refuses to take the oath or affirmation as a witness; or,
285 after taking the oath or affirmation, refuses to testify, the court judge shall have the same
286 rights and powers given any other court under Chapter 11 of Title 9, the 'Georgia Civil
287 Practice Act.' If any person or party refuses as specified in this subsection, the court judge
288 may certify the facts to the superior court of the county where the offense is committed for
289 appropriate action, including a finding of contempt.

290 15-5B-17.

291 (a) Trials in proceedings before the court shall be de novo and without a jury. All
292 questions of law decided by the court, including interpretations of constitutional, statutory,
293 and regulatory provisions, shall be made without any deference to any determination or
294 interpretation, whether written or unwritten, that may have been made on the matter by the
295 department, except such requirement shall have no effect on the judicial standard of
296 deference accorded to rules promulgated pursuant to Chapter 13 of Title 50, the 'Georgia
297 Administrative Procedure Act.' Hearings shall be open to the public, but on motion of any
298 party, if such party shows good cause to protect certain information from being disclosed
299 to the public, the court judge may issue a protective order or an order closing part or all of
300 a hearing to the public.

301 (b) The court shall take evidence, and the court judges shall conduct hearings and issue
302 final judgments and interlocutory orders.

303 (c) The court judges shall apply the rules of evidence as applied in the trial of civil nonjury
304 cases in the superior courts; provided, however, that, for hearings conducted in the small
305 claims division, the court judge may, when necessary to ascertain facts not reasonably
306 susceptible of proof under such rules, consider evidence not otherwise admissible
307 thereunder if it is of a type commonly relied upon by reasonably prudent persons in the
308 conduct of their affairs.

309 (d) Testimony before a court judge shall be given only on oath or affirmation.

310 (e) The petition and other pleadings in the proceeding shall be deemed to conform to the
311 proof presented at the hearing, unless a party satisfies the court judge that presentation of
312 the evidence would unfairly prejudice the party in maintaining its position on the merits or
313 unless deeming the taxpayer's petition to conform to the proof would confer jurisdiction
314 on the court over a matter that would not otherwise come within the court's jurisdiction.

315 (f) Except for hearings conducted in the small claims division of the court as provided in
316 Code Section 15-5B-19, all hearings before the court shall be recorded by means
317 acceptable for use in courts of this state.

318 15-5B-18.

319 (a) Except with regard to proceedings in the small claims division of the court pursuant to
320 Code Section 15-5B-19, the court judge shall render all final judgments and interlocutory
321 orders in writing, as appropriate, including therein a concise statement of the facts found
322 and the conclusions of law reached. The court judge's final judgment or interlocutory order
323 shall, subject to law, grant such relief, invoke such remedies, and issue such orders as the
324 court judge deems appropriate to carry out its final judgment or interlocutory order.

325 (b) The chief court judge shall adopt rules and regulations to address confidentiality of
326 taxpayer information and proceedings before the court.

327 (c) The court judges shall adhere to the principle of stare decisis. The court judge's
328 interpretation of a tax statute subject to contest in one case shall be followed by the court
329 in subsequent cases involving the same statute, and its application of a statute to the facts
330 of one case shall be followed by court judges in subsequent cases involving similar facts,
331 unless the court judge's interpretation or application conflicts with that of an appellate court
332 or the court judge provides satisfactory reasons for departing from prior precedent.

333 (d) Except as to a final judgment of the small claims division, all other final judgments of
334 the court shall be indexed and published in such print or electronic form as the chief court
335 judge deems best adapted for public convenience. Such publications shall be made
336 permanently available and constitute the official reports of the court.

337 15-5B-19.

338 (a) There is hereby established a small claims division of the court.

339 (b) Court judges shall sit as the judges of the small claims division.

340 (c) Within 90 days of filing a petition pursuant to Code Section 15-5B-13, a taxpayer may
341 elect to have the small claims division have jurisdiction over any proceeding with respect
342 to which the amount of tax and penalties in controversy, exclusive of interest, is less than
343 a threshold amount determined by the rules of the court. A taxpayer shall not revoke such
344 election to proceed in the small claims division after this 90 day period. For good cause,
345 the court judge may, on his or her own motion or on the motion of a party to the case,
346 remove a case from the small claims division.

347 (d) In proceedings before the small claims division of the court, accountants and other tax
348 return preparers designated by the taxpayer shall be permitted to accompany and appear
349 with the taxpayer in order to provide factual information regarding positions taken on tax
350 returns of the taxpayer. An accountant or tax return preparer accompanying and appearing
351 with a taxpayer for this purpose shall not be deemed to be acting as an advocate of the
352 taxpayer or representing the taxpayer before the court.

353 (e) At any time prior to entry of judgment, a taxpayer may dismiss a proceeding in the
354 small claims division by notifying the clerk of the court in writing. Such dismissal shall
355 be without prejudice.

356 (f) Hearings in the small claims division shall be conducted in a manner consistent with
357 proceedings before magistrate courts, as specified in Article 3 of Chapter 10 of this title.
358 The court judge may receive such evidence as the judge deems appropriate for
359 determination of the case. Testimony shall be given under oath or affirmation.

360 (g) A judgment of the small claims division shall be conclusive upon all parties and shall
361 not be appealed. A judgment of the small claims division shall not be considered or cited
362 as precedent in any other case, hearing, or proceeding.

363 15-5B-20.

364 The court shall adopt rules of practice and procedure and adopt all reasonable rules and
365 forms as may be necessary or appropriate to carry out the intent and purposes of this
366 chapter.

367 15-5B-21.

368 (a) The court shall docket the declaratory judgments of the state revenue commissioner
369 pursuant to subsection (h) of Code Section 48-2-35 as actions in the court without the filing
370 of a petition for relief.

371 (b)(1) The court shall determine by interlocutory order the party at fault for the delay in
372 finally determining a claim for refund.

373 (2) If the court determines that the department is primarily at fault, the order shall require
374 that the department pay all interest due to the taxpayer on the claim for refund, including
375 the interest due on the local sales and use tax deemed to have been illegally or
376 erroneously collected. The court shall thereafter remand the matter back to the
377 department for determination on the underlying claim for refund.

378 (3) If the court determines that the taxpayer who made the claim for refund is primarily
379 at fault, the order shall prohibit the accrual of any interest due to the taxpayer on the
380 finally determined claim for refund. The court shall thereafter remand the matter back
381 to the department for determination on the underlying claim for refund.

382 (4) If the court determines that the delay is justified, the order shall remand the matter
383 back to the department for determination and for further hearings at the court's discretion.

384 (c) The court, at its discretion, may award reasonable attorney's fees to either party in such
385 proceedings.

386 (d) Orders of the court issued pursuant to this Code section shall be excluded from the
387 provisions of subsection (d) of Code Section 15-5B-18.

388 (e) Except as otherwise provided in this Code section, such actions shall follow the
389 procedures and court rules applicable to other proceedings within the court."

390

PART II

391

SECTION 2-1.

392 Title 5 of the Official Code of Georgia Annotated, relating to appeal and error, is amended
393 in Code Section 5-3-4, relating to jurisdiction, by revising subsection (b) as follows:

394 "(b) The superior courts shall not have appellate jurisdiction pursuant to this chapter over
395 any state court. The state courts shall not have appellate jurisdiction pursuant to this
396 chapter over any superior court. In addition, neither a superior court nor a state court shall
397 have appellate jurisdiction pursuant to this chapter over the following courts or matters:

398 (1) Juvenile courts;

399 (2) The Municipal Court of Columbus;

400 (3) The Civil Court of Macon-Bibb County;

401 (4) The Civil Court of Richmond County;

402 (5) The Georgia State-wide Business Court;

403 (6) The Georgia Tax Court;

404 (7) A civil case in an Article 6 probate court;

405 ~~(7)~~(8) An order appointing a temporary administrator; and

406 ~~(8)~~(9) Any other court from which an appeal directly to the Court of Appeals or the
407 Supreme Court is authorized."

408

SECTION 2-2.

409 Said title is further amended in Code Section 5-5-1, relating to power of probate, superior,
410 state, juvenile, State-wide Business, and City of Atlanta courts, by revising subsection (a) as
411 follows:

412 "(a) The superior, state, and juvenile courts, the Georgia State-wide Business Court, the
413 Georgia Tax Court, and the City Court of Atlanta shall have power to correct errors and
414 grant new trials in cases or collateral issues in any of the respective courts in such manner
415 and under such rules as they may establish according to law and the usages and customs
416 of courts."

417 **SECTION 2-3.**

418 Said title is further amended in Code Section 5-6-33, relating to right of appeal generally, by
419 revising paragraph (1) of subsection (a) as follows:

420 "(a)(1) Either party in any civil case and the defendant in any criminal proceeding in the
421 superior, state, or city courts, or in the Georgia State-wide Business Court or the Georgia
422 Tax Court, may appeal from any sentence, judgment, decision, or decree of the court, or
423 of the judge thereof in any matter heard at chambers."

424 **SECTION 2-4.**

425 Said title is further amended in Code Section 5-6-34, relating to judgments and rulings
426 deemed directly appealable, procedure for review of judgments, orders, or decisions not
427 subject to direct appeal, scope of review, hearings in criminal cases involving a capital
428 offense for which death penalty is sought, and appeals involving nonmonetary judgments in
429 child custody cases, by revising the introductory language of subsection (a) as follows:

430 "(a) Appeals may be taken to the Supreme Court and the Court of Appeals from the
431 following judgments and rulings of the superior courts, the Georgia State-wide Business
432 Court, the Georgia Tax Court, the constitutional city courts, and such other courts or
433 tribunals from which appeals are authorized by the Constitution and laws of this state:"

434 **SECTION 2-5.**

435 Said title is further amended in Code Section 5-6-41, relating to reporting, preparation, and
436 disposition of transcript, correction of omissions or misstatements, preparation of transcript
437 from recollections, filing of disallowed papers, filing of stipulations in lieu of transcript, and
438 reporting at party's expense, by revising subsection (c) as follows:

439 "(c) In all civil cases tried in the superior and city courts, in the Georgia State-wide
440 Business Court or the Georgia Tax Court, and in any other court, the judgments of which
441 are subject to review by the Supreme Court or the Court of Appeals, the trial judge thereof
442 may require the parties to have the proceedings and evidence reported by a court reporter,
443 the costs thereof to be borne equally between them; and, where an appeal is taken which
444 draws in question the transcript of the evidence and proceedings, it shall be the duty of the
445 appellant to have the transcript prepared at the appellant's expense. Where it is determined
446 that the parties, or either of them, are financially unable to pay the costs of reporting or
447 transcribing, the judge may, in the judge's discretion, authorize trial of the case unreported;
448 and, when it becomes necessary for a transcript of the evidence and proceedings to be
449 prepared, it shall be the duty of the moving party to prepare the transcript from recollection
450 or otherwise."

451 **SECTION 2-6.**

452 Chapter 4 of Title 9 of the Official Code of Georgia Annotated, relating to declaratory
453 judgments, is amended in Code Section 9-4-2, relating to declaratory judgments authorized
454 and force and effect, by revising subsections (a) and (b) as follows:

455 "(a) In cases of actual controversy, the respective superior courts of this state and the
456 Georgia State-wide Business Court and the Georgia Tax Court shall have power, upon
457 petition or other appropriate pleading, to declare rights and other legal relations of any
458 interested party petitioning for such declaration, whether or not further relief is or could be

459 prayed; and the declaration shall have the force and effect of a final judgment or decree and
460 be reviewable as such.

461 (b) In addition to the cases specified in subsection (a) of this Code section, the respective
462 superior courts of this state and the Georgia State-wide Business Court and the Georgia
463 Tax Court shall have power, upon petition or other appropriate pleading, to declare rights
464 and other legal relations of any interested party petitioning for the declaration, whether or
465 not further relief is or could be prayed, in any civil case in which it appears to the court that
466 the ends of justice require that the declaration should be made; and the declaration shall
467 have the force and effect of a final judgment or decree and be reviewable as such."

468 **SECTION 2-7.**

469 Said chapter is further amended by revising Code Section 9-4-5, relating to filing and service,
470 time of trial, and drawing of jury, as follows:

471 "9-4-5.

472 A proceeding instituted under this chapter shall be filed and served as are other cases in the
473 superior courts of this state or in the Georgia State-wide Business Court or the Georgia Tax
474 Court; provided, however, that a proceeding instituted in the probate court pursuant to
475 paragraph (1) of subsection (a) of Code Section 15-9-127 shall be filed and served in the
476 manner provided for proceedings in the probate courts of this state in Chapter 11 of Title
477 53. A proceeding instituted under this chapter may be tried at any time designated by the
478 court not earlier than 20 days after the service thereof, unless the parties consent in writing
479 to an earlier trial. If there is an issue of fact that requires a submission to a jury, the jury
480 may be drawn, summoned, and sworn either in regular term or specially for the pending
481 case."

482 **SECTION 2-8.**

483 Said chapter is further amended by revising Code Section 9-4-10, relating to equity
484 jurisdiction not impaired, as follows:

485 "9-4-10.

486 Nothing in this chapter is intended to impair the equity jurisdiction of the superior courts
487 of the state or of the Georgia State-wide Business Court or the Georgia Tax Court."

488 **SECTION 2-9.**

489 Chapter 4 of Title 23 of the Official Code of Georgia Annotated, relating to equity procedure,
490 is amended by revising Code Section 23-4-3, relating to claim of legal and equitable relief
491 by defendant, as follows:

492 "23-4-3.

493 A defendant to any action in the superior court or in the Georgia State-wide Business Court
494 or the Georgia Tax Court, whether the action is for legal or equitable relief, may claim
495 legal or equitable relief, or both, by framing proper pleadings for that purpose and
496 sustaining them by sufficient evidence."

497 **SECTION 2-10.**

498 Said chapter is further amended by revising Code Section 23-4-33, relating to decree in will
499 or contract matters and consent of guardian or guardian ad litem, as follows:

500 "23-4-33.

501 When it becomes impossible to carry out any last will and testament in whole or in part,
502 and in all matters of contract, the judges of the superior courts, ~~and~~ the judge of the Georgia
503 State-wide Business Court, and the judge of the Georgia Tax Court in matters of contract
504 only, shall have power to render any decree that may be necessary and legal, provided that
505 all parties in interest shall consent thereto in writing and there shall be no issue as to the
506 facts or, if there is such an issue, that there shall be a like consent in writing that the judge

507 presiding may hear and determine such facts, subject to a review on appeal, as in other
508 cases. In all cases where minors are interested, the consent of the guardian at law or the
509 guardian ad litem shall be obtained before the decree is rendered."

510 **SECTION 2-11.**

511 Code Section 45-7-4 of the Official Code of Georgia Annotated, relating to annual salaries
512 of certain state officials and cost-of-living adjustments, is amended by adding a new
513 paragraph to subsection (a) to read as follows:

514 "(19.2) Judge of the Georgia Tax Court 174,500.00"

515 **PART III**

516 **SECTION 3-1.**

517 Code Section 15-21-209 of the Official Code of Georgia Annotated, relating to state
518 operation assessment against adult entertainment establishments, determination of obligation,
519 use of funds, and administration, is amended by revising subsection (d) as follows:

520 "(d) The assessments imposed by this Code section shall be assessed and collected in the
521 same manner as taxes due the state in Title 48 and appeals of such assessments shall be
522 within the jurisdiction of the ~~Georgia Tax Tribunal~~ Georgia Tax Court in accordance with
523 ~~Chapter 13A of Title 50.~~ Chapter 5B of this title, the 'Georgia Tax Court Act of 2025.'"

524 **SECTION 3-2.**

525 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
526 amended in Code Section 48-2-18, relating to State Board of Equalization and duties, by
527 revising subsection (c) as follows:

528 "(c) As chairperson and chief administrative officer of the board, the commissioner shall
529 furnish to the board all necessary records and files and in this capacity may compel the

530 attendance of witnesses and the production of books and records or other documents as the
531 commissioner is empowered to do in the administration of the tax laws. After final
532 approval by the State Board of Equalization of the digest of proposed assessments made
533 by the commissioner and after any adjustments by the board as authorized by this Code
534 section are made, the commissioner shall notify within 30 days each taxpayer in writing
535 of the proposed assessment of its property. At the same time, the commissioner shall notify
536 in writing the board of tax assessors of such county, as outlined in Code Section 48-5-511,
537 of the total proposed assessment of the property located within the county of taxpayers who
538 are required to return their property to the commissioner. If any such taxpayer notifies the
539 commissioner and the board of tax assessors in any such county of its intent to dispute a
540 portion of the proposed assessment within 20 days after receipt of the notice, the county
541 board of tax assessors shall include in the county digest only the undisputed amount of the
542 assessment, and the taxpayer may challenge the commissioner's proposed assessment in
543 an appeal filed in the Superior Court of Fulton County or with the ~~Georgia Tax Tribunal~~
544 Georgia Tax Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the
545 'Georgia Tax Court Act of 2025,' within 30 days of receipt of the notice. In any such
546 appeal to the superior court, the taxpayer shall have the right of discovery as provided in
547 Chapter 11 of Title 9, the 'Georgia Civil Practice Act.' In any such appeal to the ~~Georgia~~
548 ~~Tax Tribunal~~ Georgia Tax Court, discovery shall be as provided in ~~Chapter 13A of Title~~
549 ~~50 Chapter 5B of Title 15, the 'Georgia Tax Tribunal Act of 2012.'~~ 'Georgia Tax Court Act
550 of 2025.' All questions of law decided by a court or the ~~Georgia Tax Tribunal~~ Georgia Tax
551 Court pursuant to this subsection, including interpretations of constitutional, statutory, and
552 regulatory provisions, shall be made without any deference to any determination or
553 interpretation, whether written or unwritten, that may have been made on the matter by the
554 department, except such requirement shall have no effect on the judicial standard of
555 deference accorded to rules promulgated pursuant to the Georgia Administrative Procedure
556 Act. Upon conclusion of the appeal, the taxpayer shall remit to the appropriate counties

557 any additional taxes owed, with interest at the rate provided by law for judgments. Such
 558 interest shall accrue from the date the taxes would have been due absent the appeal to the
 559 date the additional taxes are remitted."

560 **SECTION 3-3.**

561 Said title is further amended in Code Section 48-2-35, relating to refunds, by revising
 562 paragraphs (4) and (7) of subsection (c) and paragraph (5) of subsection (h) as follows:

563 "(4) Any taxpayer whose claim for refund is denied by the commissioner or the
 564 commissioner's delegate or whose claim is not decided by the commissioner or the
 565 commissioner's delegate within one year from the date of filing the claim shall have the
 566 right to bring an action for a refund in the ~~Georgia Tax Tribunal~~ Georgia Tax Court in
 567 accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the 'Georgia Tax Court
 568 Act of 2025,' or in the superior court of the county of the residence of the taxpayer,
 569 except that:

570 (A) If the taxpayer is a public utility or a nonresident, the taxpayer shall have the right
 571 to bring an action for a refund in the ~~Georgia Tax Tribunal~~ Georgia Tax Court in
 572 accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the 'Georgia Tax
 573 Court Act of 2025,' or in the superior court of the county in which is located the
 574 taxpayer's principal place of doing business in this state or in which the taxpayer's chief
 575 or highest corporate officer or employee resident in this state maintains an office; or
 576 (B) If the taxpayer is a nonresident individual or foreign corporation having no place
 577 of doing business and no officer or employee resident and maintaining an office in this
 578 state, the taxpayer shall have the right to bring an action for a refund in the ~~Georgia Tax~~
 579 ~~Tribunal~~ Georgia Tax Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of
 580 Title 15, the 'Georgia Tax Court Act of 2025,' or in the Superior Court of Fulton County
 581 or in the superior court of the county in which the commissioner in office at the time
 582 the action is filed resides."

583 "(7) In an action for a refund pursuant to paragraph (4) of this subsection, all questions
584 of law decided by a court or the ~~Georgia Tax Tribunal~~ Georgia Tax Court, including
585 interpretations of constitutional, statutory, and regulatory provisions, shall be made
586 without any deference to any determination or interpretation, whether written or
587 unwritten, that may have been made on the matter by the department, except such
588 requirement shall have no effect on the judicial standard of deference accorded to rules
589 promulgated pursuant to Chapter 13 of Title 50, the 'Georgia Administrative Procedure
590 Act.'"

591 "(5) Any refund claims of local significance pending with the department for two years
592 after the claim for refund was filed shall be automatically transferred to the ~~Georgia Tax~~
593 ~~Tribunal~~ Georgia Tax Court as a declaratory judgment of the commissioner requesting
594 a show cause proceeding pursuant to ~~Code Section 50-13A-19.1~~. Chapter 5B of Title 15,
595 the 'Georgia Tax Court Act of 2025.'"

596 **SECTION 3-4.**

597 Said title is further amended in Code Section 48-2-35.1, relating to refund of sales and use
598 taxes and expedited refunds, by revising paragraph (2) of subsection (a) as follows:

599 "(2) For refunds of overpayments of state and local sales and use taxes made pursuant
600 to a direct payment permit issued in accordance with Code Section 48-8-49.1, interest
601 shall be paid on the overpaid amount of the taxes or fees pursuant to subsection (a) of
602 Code Section 48-2-35, and subject to the provisions of ~~Code Section 50-13A-19.1~~
603 Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025'; provided, however, that
604 interest shall begin to accrue on the overpaid amount of taxes or fees from the date an
605 amended return or refund claim claiming a refund is filed."

606 **SECTION 3-5.**

607 Said title is further amended in Code Section 48-2-36, relating to extension of time for
 608 returns, by revising paragraph (3) of subsection (c) as follows:

609 "(3) Filing a petition with the superior court, the ~~Georgia Tax Tribunal~~ Georgia Tax
 610 Court in accordance with ~~Chapter 13A of Title 50~~, Chapter 5B of Title 15, the 'Georgia
 611 Tax Court Act of 2025,' or the Office of State Administrative Hearings as allowed under
 612 the laws of this state;"

613 **SECTION 3-6.**

614 Said title is further amended in Code Section 48-2-50, relating to review of assessments and
 615 certifications, by revising subsection (a) as follows:

616 "(a) The commissioner's assessments shall not be reviewed except by the procedure
 617 provided in this chapter or ~~Chapter 13A of Title 50~~. Chapter 5B of Title 15, the 'Georgia
 618 Tax Court Act of 2025.' No trial court shall have jurisdiction of proceedings to question
 619 the assessments, except as provided in this chapter or ~~Chapter 13A of Title 50~~. Chapter 5B
 620 of Title 15, the 'Georgia Tax Court Act of 2025.'"

621 **SECTION 3-7.**

622 Said title is further amended by revising Code Section 48-2-59, relating to appeals, payment
 623 of taxes admittedly owed, bond, and costs, as follows:

624 "48-2-59.

625 (a) Except with respect to claims for refunds, either party may appeal from any order,
 626 ruling, or finding of the commissioner to the ~~Georgia Tax Tribunal~~ Georgia Tax Court in
 627 accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the 'Georgia Tax Court
 628 Act of 2025,' or the superior court of the county of the residence of the taxpayer, except
 629 that:

630 (1) If the taxpayer is a public utility or nonresident, the appeal of either party shall be to
631 the ~~Georgia Tax Tribunal~~ Georgia Tax Court in accordance with ~~Chapter 13A of Title 50~~
632 Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025,' or the superior court of the
633 county in which is located the taxpayer's principal place of doing business or in which the
634 taxpayer's chief or highest corporate officer residing in this state maintains such officer's
635 office; or

636 (2) If the taxpayer is a nonresident individual or a foreign corporation having no place
637 of doing business and no officer or employee residing and maintaining such officer's
638 office in this state, the taxpayer shall have the right to appeal to the ~~Georgia Tax Tribunal~~
639 Georgia Tax Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15,
640 the 'Georgia Tax Court Act of 2025,' or the Superior Court of Fulton County or to the
641 superior court of the county in which the commissioner in office at the time the action is
642 filed resides.

643 (b) The taxpayer shall commence an appeal by filing a petition with the ~~Georgia Tax~~
644 ~~Tribunal~~ Georgia Tax Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of
645 Title 15, the 'Georgia Tax Court Act of 2025,' or the superior court within 30 days from the
646 date of decision by the commissioner or at any time after the department records a state tax
647 execution pursuant to Code Section 48-3-42.

648 (c) Before the superior court shall have jurisdiction to entertain an appeal filed by any
649 aggrieved taxpayer, the taxpayer shall file with the clerk of the superior court a written
650 statement whereby the taxpayer agrees to pay on the date or dates the taxes become due all
651 taxes for which the taxpayer has admitted liability. Additionally, the taxpayer shall file
652 with the clerk of the superior court within 30 days from the date of decision by the
653 commissioner, except when the value of the appellant's title or interest in real property
654 owned in this state is in excess of the amount of the tax in dispute, a surety bond or other
655 security in an amount satisfactory to the clerk, conditioned to pay any tax over and above
656 that for which the taxpayer has admitted liability and which is found to be due by a final

657 judgment of the court, together with interest and costs. It shall be ground for dismissal of
658 the appeal if the taxpayer fails to pay all taxes admittedly owed upon the due date or dates
659 as provided by law. This subsection shall not apply to appeals filed with the ~~Georgia Tax~~
660 ~~Tribunal~~ Georgia Tax Court as provided in ~~Chapter 13A of Title 50: Chapter 5B of Title~~
661 15, the 'Georgia Tax Court Act of 2025.'

662 (d)(1) If the final judgment of the court places upon the taxpayer any tax liability which
663 has not already been paid and if the tax or any part of the tax has:

664 (A) Not become due on the date of the final judgment of the court, then the taxpayer
665 shall pay the amount of the unpaid tax liability on the due date or dates as provided by
666 law; or

667 (B) Already become due at the time of final judgment of the court, the taxpayer shall
668 immediately pay the tax or as much of the tax as has already become due, with interest.

669 (2) In the event the final judgment of the court is adverse to the taxpayer, the taxpayer
670 shall pay the court costs regardless of whether the tax or any part of the tax has or has not
671 become due at the time of the final judgment of the court.

672 (3) This subsection shall not apply to appeals filed with the ~~Georgia Tax Tribunal~~
673 Georgia Tax Court as provided in ~~Chapter 13A of Title 50: Chapter 5B of Title 15, the~~
674 'Georgia Tax Court Act of 2025.'

675 (e) In an action pursuant to subsection (a) of this Code section, all questions of law
676 decided by a court or the ~~Georgia Tax Tribunal~~ Georgia Tax Court, including
677 interpretations of constitutional, statutory, and regulatory provisions, shall be made without
678 any deference to any determination or interpretation, whether written or unwritten, that
679 may have been made on the matter by the department, except such requirement shall have
680 no effect on the judicial standard of deference accorded to rules promulgated pursuant to
681 Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.'

SECTION 3-8.

682
683
684
685
686
687
688
689
690
691
692
693
694
695
696
697
698
699
700
701
702
703
704
705
706
707
708

Said title is further amended in Code Section 48-5-342, relating to commissioner to examine digests, by revising paragraph (3) of subsection (e) as follows:

"(3) If a property has been found by the commissioner to not be subject to taxation under this chapter and if such nontaxable property has appeared on a county digest in any year within the preceding five-year period, then the taxpayer shall be entitled to file a petition directly with the ~~Georgia Tax Tribunal~~ Georgia Tax Court for a refund of all such taxes illegally collected or taxes paid, interest equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it plus 3 percent calculated from the date of payment of such taxes, and attorney's fees in an amount of not less than 15 percent nor more than 40 percent of the total of the illegally charged taxes and accrued interest. Such petition shall name the board of tax assessors and the tax receiver or tax commissioner of the county as the respondent in their official capacities and shall be served upon such board and tax receiver or tax commissioner. Service shall be accomplished by certified mail or statutory overnight delivery. The petition shall include a summary statement of facts and law upon which the petitioner relies in seeking the requested relief. The respondents shall file a response to the petitioner's statement of facts and law which constitutes their answer with the ~~tribunal~~ court no later than 30 days after the service of the petition. The respondents shall serve a copy of their response on the petitioner's representative or, if the petitioner is not represented, on the petitioner and shall file a certificate of service with such response. If in any case a response has not been filed within the time required by this paragraph, the case shall automatically become in default unless the time for filing the response has been extended by agreement of the parties, for a period not to exceed 30 days, or by the judge of the ~~tribunal~~ court. The default may be opened as a matter of right by the filing of a response within 15 days of the day of the default and payment of costs. At any time before the final judgment, the judge of the ~~tribunal~~ court, in his or her

709 discretion, may allow the default to be opened for providential cause that prevented the
 710 filing of the response, for excusable neglect, or when the ~~tribunal~~ court judge, from all
 711 the facts, determines that a proper case has been made for the default to be opened on
 712 terms to be fixed by the ~~tribunal~~ court judge. The ~~tribunal~~ court judge shall proceed to
 713 hear and decide the matter and may grant appropriate relief under the law and facts
 714 presented."

715 **SECTION 3-9.**

716 Said title is further amended in Code Section 48-5-519, relating to taxation of railroad
 717 equipment companies doing business in state, exemption of railroad company operating
 718 railroad, collecting and remitting taxes, and execution for failure to make return, by revising
 719 subsection (b) as follows:

720 "(b) The returns shall be made to the commissioner by the chief executive officer in charge
 721 of the cars in this state. The final assessment of the property of railroad equipment
 722 companies shall be fixed in the same manner as the proposed assessments of property of
 723 public utilities under this article and Code Section 48-2-18, except that with respect to
 724 railroad equipment companies, such assessment shall be final rather than proposed. By
 725 following the procedure set forth in subsection (c) of Code Section 48-2-18 for appeals of
 726 proposed assessments of public utility property, any railroad equipment company may
 727 bring in the Superior Court of Fulton County or in the ~~Georgia Tax Tribunal~~ Georgia Tax
 728 Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the 'Georgia Tax
 729 Court Act of 2025,' a de novo action of the final assessment so fixed."

730 **SECTION 3-10.**

731 Said title is further amended in Code Section 48-5-605, relating to appeal of commissioner's
 732 decisions by taxpayer or county board, by revising subsection (b) as follows:

733 "(b)(1) Such appeals shall be made as an appeal to the ~~Georgia Tax Tribunal~~ Georgia Tax
 734 Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the 'Georgia
 735 Tax Court Act of 2025,' within 30 days of the commissioner's publication of such
 736 decision.

737 (2) The ~~Georgia Tax Tribunal~~ Georgia Tax Court shall issue a final decision on such
 738 appeals on or before September 1 of the year in which an appeal is filed."

739 **SECTION 3-11.**

740 Said title is further amended in Code Section 48-5-606, relating to appeal of commissioner's
 741 decisions by taxpayers or groups, by revising subsection (b) as follows:

742 "(b)(1) Such appeals shall be made as an appeal to the ~~Georgia Tax Tribunal~~ Georgia Tax
 743 Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the 'Georgia
 744 Tax Court Act of 2025,' within 60 days of the commissioner's publication of such manual.

745 (2) The ~~Georgia Tax Tribunal~~ Georgia Tax Court shall issue a final decision on such
 746 appeals on or before September 1 of the year in which an appeal is filed."

747 **SECTION 3-12.**

748 Said title is further amended in Code Section 48-6-7, relating to refund of erroneously or
 749 illegally collected tax, procedure for filing claim, action for refund in superior court upon
 750 denial of claim, and manner of paying refund, by revising paragraph (1) of subsection (b) as
 751 follows:

752 "(b)(1) A taxpayer whose claim for a refund is denied by the commissioner or the
 753 commissioner's delegate or with respect to whose claim no decision is rendered by the
 754 commissioner or the commissioner's delegate within one year from the date of filing the
 755 claim shall have the right to bring an action for a refund in the superior court of the
 756 county where the disputed tax was originally collected or in the ~~Georgia Tax Tribunal~~
 757 Georgia Tax Court in accordance with ~~Chapter 13A of Title 50.~~ Chapter 5B of Title 15,

758 the 'Georgia Tax Court Act of 2025.' The taxpayer shall bring the action for refund
 759 against the clerk of superior court of the county which collected the disputed tax. The
 760 commissioner in the commissioner's official capacity shall be made a party defendant to
 761 the action in order that the interests of the state may be represented in the action. The
 762 Attorney General shall represent both defendants in the action. If it is determined in the
 763 action that an amount claimed by the taxpayer was erroneously or illegally collected, the
 764 taxpayer shall be entitled to judgment against the defendant clerk of the superior court in
 765 the clerk's official capacity for the amount erroneously or illegally collected, without
 766 interest to the date of judgment."

767 **SECTION 3-13.**

768 Said title is further amended in Code Section 48-6-76, relating to procedure for protesting
 769 intangible recording tax, payment under protest, special escrow fund, filing claim, approval
 770 or denial by commissioner, and action for refund, by revising paragraph (1) of subsection (e)
 771 as follows:

772 "(e)(1) Any taxpayer whose claim for refund is denied entirely or in part by the
 773 commissioner or with respect to whose claim no decision is rendered by the
 774 commissioner within 30 days from the date of filing the claim shall have the right to bring
 775 an action for refund of the amount so claimed and not approved against the collecting
 776 officer or said officer's successor who collected the amount, in said officer's official
 777 capacity, in the superior court of the county whose official collected the amount or in the
 778 ~~Georgia Tax Tribunal~~ Georgia Tax Court in accordance with ~~Chapter 13A of Title 50.~~
 779 Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025.'"

780 **SECTION 3-14.**

781 Chapter 13 of Title 50 of the Official Code of Georgia Annotated, relating to administrative
 782 procedure, is amended in Code Section 50-13-13, relating to opportunity for hearing in

783 contested cases, notice, counsel, subpoenas, record, enforcement powers, and revenue cases,
784 by revising subsection (c) as follows:

785 "(c) Subsection (a) of this Code section and the other provisions of this chapter concerning
786 contested cases shall not apply to any case arising in the administration of the revenue
787 laws, which case is subject to a subsequent de novo trial of the law and the facts in the
788 superior court or in the ~~Georgia Tax Tribunal~~ Georgia Tax Court in accordance with
789 ~~Chapter 13A of this title.~~ Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025.'"

790 **SECTION 3-15.**

791 Said chapter is further amended in Code Section 50-13-42, relating to applicability of article,
792 by revising subsection (c) as follows:

793 "(c) This article shall not apply with respect to any matter as to which an aggrieved party
794 is permitted to file a petition with the ~~Georgia Tax Tribunal~~ Georgia Tax Court in
795 accordance with ~~Chapter 13A of this title.~~ Chapter 5B of Title 15, the 'Georgia Tax Court
796 Act of 2025.'"

797 **PART IV**

798 **SECTION 4-1.**

799 (a) Section 1-2 of this Act shall become effective for administrative purposes only on
800 January 1, 2025, only if an amendment to the Constitution to provide that the Georgia Tax
801 Court shall have state-wide jurisdiction as provided by law and that decisions of such court
802 shall be appealed to the Court of Appeals, subject to review by the Supreme Court of
803 Georgia, is ratified by the voters at the November, 2024, state-wide general election. If such
804 an amendment is not so ratified, then this Act shall not become effective and shall stand
805 repealed on January 1, 2025.

806 (b) This Act shall become effective for all other purposes on July 1, 2026.

807

SECTION 4-2.

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