

House Bill 148

By: Representatives Stephens of the 164th, Harrell of the 106th, Rutledge of the 109th, Carson of the 46th, and Martin of the 49th

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 an effective date; to repeal conflicting laws; and for other
4 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.

15 style="text-align:center">**SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.