

House Bill 1267 (AS PASSED HOUSE AND SENATE)

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 location of offices; to provide for the appointment of law
9 assistants and role; to provide for the employment and compensation of other personnel; to
10 provide for assignment as a budget unit; to provide for the assignment for budgetary and
11 administrative purposes; to provide for the commencement of actions, service, pleadings and
12 proceedings, and transitions and transfers; to provide a stay of enforcement and collection
13 action; to provide for filing and other fees; to provide for the application of Chapter 11 of
14 Title 9, the 'Georgia Civil Practice Act,' discovery, and attendance of witnesses; to provide
15 for the conduct of trials, evidence, and recording; to provide for the writing of judgment and
16 orders and confidentiality; to establish and provide the jurisdiction and procedures for a small
17 claims division of the tax court; to authorize the tax court to promulgate rules of practice and
18 procedure and forms; to provide for the role of the tax court in refund matters; to provide for

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

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

121 15-5B-8.

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

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

130 15-5B-9.

131 The chief court judge may employ and fix the salaries of a clerk, stenographers, clerical
132 assistants, and such other employees as may be deemed necessary by the court, and the
133 salaries therefor shall be paid by the clerk from the amount appropriated by the General
134 Assembly for such purposes.

135 15-5B-10.

136 The Georgia Tax Court shall be a budget unit as defined in Part 1 of Article 4 of Chapter
137 12 of Title 45, the 'Budget Act'; provided, however, that the court shall be assigned for
138 administrative purposes only to the Administrative Office of the Courts.

139 15-5B-11.

140 (a) On and after August 1, 2026, any person may petition the court for relief as set forth
141 in Code Sections 48-2-18, 48-2-35, 48-2-59, 48-5-519, 48-6-7, and 48-6-76 and
142 subparagraph (d)(2)(C) of Code Section 48-7-31. The court shall have jurisdiction over
143 actions for declaratory judgment that fall within subsection (a) of Code Section 50-13-10
144 and involve a rule of the state revenue commissioner that is applicable to taxes
145 administered by the state revenue commissioner under Title 48.

146 (b) The court shall have concurrent jurisdiction with the superior courts over all matters
147 arising from petitions filed under subsection (a) of this Code section and all related legal
148 claims.

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

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

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

157 15-5B-12.

158 (a) Actions before the court shall be commenced by filing a petition with the court, naming
159 the state revenue commissioner as respondent in his or her official capacity, within the time
160 periods prescribed by Code Section 48-2-18, 48-2-35, 48-2-59, 48-5-519, 48-6-7, or
161 48-6-76 or subparagraph (d)(2)(C) of Code Section 48-7-31, as the case may be, or as
162 otherwise provided by law.

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

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

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

177 (e) The state revenue commissioner and any other respondents shall file a response to the
178 petitioner's statement of facts and law which constitutes his or her answer with the court
179 no later than 30 days after the service of the petition. The state revenue commissioner and
180 any other respondents shall serve a copy of their response on the petitioner's representative
181 or, if the petitioner is not represented, on the petitioner, and shall file a certificate of such
182 service with the response. If in any case a response has not been filed within the time
183 required by this subsection, the case shall automatically become in default unless the time
184 for filing the response has been extended by agreement of the parties, for a period not to
185 exceed 30 days, or by the court judge. The default may be opened as a matter of right by
186 the filing of a response within 15 days of the day of default and payment of costs. At any
187 time before final judgment, the court judge, in his or her discretion, may allow the default
188 to be opened for providential cause that prevented the filing of the response or for

189 excusable neglect or when the court judge, from all the facts, determines that a proper case
190 has been made for the default to be opened on terms to be fixed by the court judge.

191 (f) Every pleading subsequent to the original petition shall be served upon the parties by
192 mailing or delivery to the address of the of the taxpayer given on the taxpayer's petition or
193 to the address of the taxpayer's representative of record, if any, and to the usual place of
194 business of the counsel of record of the state revenue commissioner. However, the chief
195 court judge may by rule prescribe other means of notice for subsequent filings, including
196 statutory electronic service, through the service provider in accordance with subsection (b)
197 of Code Section 9-11-5.

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

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

206 (i) Contested cases pending before the Georgia Tax Tribunal on and before
207 December 31, 2025, and cases when any party made a written demand for a hearing before
208 August 1, 2026, shall not be transferred to the court. If, on or after August 1, 2026, a
209 written petition for relief or a demand for hearing is filed with the court or by the affected
210 party directly with the Georgia Tax Tribunal in a matter falling within the court's
211 jurisdiction under subsection (a) of Code Section 15-5B-11, such matter shall be transferred
212 to the court, and the remaining provisions of this chapter shall be applicable.

213 15-5B-13.

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

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

221 15-5B-14.

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

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

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

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

233 15-5B-15.

234 (a) Except as otherwise provided in this chapter, the provisions of Chapter 11 of Title 9,
235 the 'Georgia Civil Practice Act,' shall govern proceedings before the court; provided,
236 however, that the parties to a proceeding shall make every effort to conduct discovery by
237 informal consultation or communication. Upon motion of a party, the frequency or extent

238 of formal discovery methods may be limited by the court if it determines that the discovery
239 is unduly burdensome or expensive when taking into account the amount in controversy,
240 limitations on the parties' resources, and the importance of the issues at stake in the
241 litigation.

242 (b) The chief court judge shall, by rules and regulations or by order in a particular
243 proceeding, prescribe the period during which any discovery shall be commenced and
244 completed. After the period for completing discovery has expired, or earlier as the parties
245 may agree, the parties to a proceeding shall stipulate all relevant and nonprivileged matters
246 to the fullest extent to which a complete or qualified agreement can be reached or fairly
247 should be reached. Neither the existence nor the use of the discovery mechanisms
248 authorized by this Code section shall excuse failure to comply with this provision.

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

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

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

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

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

263 (g) In proceedings before the court, if any party or an agent or employee of a party
264 disobeys or resists any lawful order of process; neglects to produce, after having been

265 ordered to do so, any pertinent book, paper, or document; refuses to appear after having
266 been subpoenaed; upon appearing, refuses to take the oath or affirmation as a witness; or,
267 after taking the oath or affirmation, refuses to testify, the court judge shall have the same
268 rights and powers given any other court under Chapter 11 of Title 9, the 'Georgia Civil
269 Practice Act.' If any person or party refuses as specified in this subsection, the court judge
270 may certify the facts to the superior court of the county where the offense is committed for
271 appropriate action, including a finding of contempt.

272 15-5B-16.

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

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

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

291 (d) Testimony before a court judge shall be given only on oath or affirmation.
292 (e) The petition and other pleadings in the proceeding shall be deemed to conform to the
293 proof presented at the hearing, unless a party satisfies the court judge that presentation of
294 the evidence would unfairly prejudice the party in maintaining its position on the merits or
295 unless deeming the taxpayer's petition to conform to the proof would confer jurisdiction
296 on the court over a matter that would not otherwise come within the court's jurisdiction.
297 (f) Except for hearings conducted in the small claims division of the court as provided in
298 Code Section 15-5B-18, all hearings before the court shall be recorded by means
299 acceptable for use in courts of this state.

300 15-5B-17.

301 (a) Except with regard to proceedings in the small claims division of the court pursuant to
302 Code Section 15-5B-18, the court judge shall render all final judgments and interlocutory
303 orders in writing, as appropriate, including therein a concise statement of the facts found
304 and the conclusions of law reached. The court judge's final judgment or interlocutory order
305 shall, subject to law, grant such relief, invoke such remedies, and issue such orders as the
306 court judge deems appropriate to carry out its final judgment or interlocutory order.

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

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

315 (d) Except as to a final judgment of the small claims division, all other final judgments of
316 the court shall be indexed and published in such print or electronic form as the chief court

317 judge deems best adapted for public convenience. Such publications shall be made
318 permanently available and constitute the official reports of the court.

319 15-5B-18.

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

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

322 (c) Within 90 days of filing a petition pursuant to Code Section 15-5B-12, a taxpayer may
323 elect to have the small claims division have jurisdiction over any proceeding with respect
324 to which the amount of tax and penalties in controversy, exclusive of interest, is less than
325 a threshold amount determined by the rules of the court. A taxpayer shall not revoke such
326 election to proceed in the small claims division after this 90 day period. For good cause,
327 the court judge may, on his or her own motion or on the motion of a party to the case,
328 remove a case from the small claims division.

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

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

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

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

345 15-5B-19.

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

349 15-5B-20.

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

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

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

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

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

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

368 (d) Orders of the court issued pursuant to this Code section shall be excluded from the
 369 provisions of subsection (d) of Code Section 15-5B-17.

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

372 **PART II**

373 **SECTION 2-1.**

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

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

380 (1) Juvenile courts;

381 (2) The Municipal Court of Columbus;

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

383 (4) The Civil Court of Richmond County;

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

385 (6) The Georgia Tax Court;

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

387 ~~(7)~~~~(8)~~ An order appointing a temporary administrator; and

388 ~~(8)~~~~(9)~~ Any other court from which an appeal directly to the Court of Appeals or the
 389 Supreme Court is authorized."

390 **SECTION 2-2.**

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

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

399 **SECTION 2-3.**

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

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

406 **SECTION 2-4.**

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

412 "(a) Appeals may be taken to the Supreme Court and the Court of Appeals from the
413 following judgments and rulings of the superior courts, the Georgia State-wide Business

414 Court, the Georgia Tax Court, the constitutional city courts, and such other courts or
415 tribunals from which appeals are authorized by the Constitution and laws of this state:"

416 **SECTION 2-5.**

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

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

433 **SECTION 2-6.**

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

437 "(a) In cases of actual controversy, the respective superior courts of this state and the
438 Georgia State-wide Business Court and the Georgia Tax Court shall have power, upon

439 petition or other appropriate pleading, to declare rights and other legal relations of any
440 interested party petitioning for such declaration, whether or not further relief is or could be
441 prayed; and the declaration shall have the force and effect of a final judgment or decree and
442 be reviewable as such.

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

450 **SECTION 2-7.**

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

453 "9-4-5.

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

464 **SECTION 2-8.**

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

467 "9-4-10.

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

470 **SECTION 2-9.**

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

474 "23-4-3.

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

479 **SECTION 2-10.**

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

482 "23-4-33.

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

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

492 **SECTION 2-11.**

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

496 "(19.2) Judge of the Georgia Tax Court 174,500.00"

497 **PART III**

498 **SECTION 3-1.**

499 Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended by revising
500 Code Section 15-5A-16, relating to assignment for budgetary and administrative purposes,
501 as follows:

502 "15-5A-16.

503 The Georgia State-wide Business Court shall be a budget unit as defined in Part 1 of
504 Article 4 of Chapter 12 of Title 45, the 'Budget Act'; provided, however, that the Georgia
505 State-wide Business Court shall be assigned for administrative purposes only to the ~~Court~~
506 ~~of Appeals~~ Administrative Office of the Courts."

507 **SECTION 3-2.**

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

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

515 **SECTION 3-3.**

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

519 "(c) As chairperson and chief administrative officer of the board, the commissioner shall
520 furnish to the board all necessary records and files and in this capacity may compel the
521 attendance of witnesses and the production of books and records or other documents as the
522 commissioner is empowered to do in the administration of the tax laws. After final
523 approval by the State Board of Equalization of the digest of proposed assessments made
524 by the commissioner and after any adjustments by the board as authorized by this Code
525 section are made, the commissioner shall notify within 30 days each taxpayer in writing
526 of the proposed assessment of its property. At the same time, the commissioner shall notify
527 in writing the board of tax assessors of such county, as outlined in Code Section 48-5-511,
528 of the total proposed assessment of the property located within the county of taxpayers who
529 are required to return their property to the commissioner. If any such taxpayer notifies the
530 commissioner and the board of tax assessors in any such county of its intent to dispute a
531 portion of the proposed assessment within 20 days after receipt of the notice, the county
532 board of tax assessors shall include in the county digest only the undisputed amount of the
533 assessment, and the taxpayer may challenge the commissioner's proposed assessment in
534 an appeal filed in the Superior Court of Fulton County or with the ~~Georgia Tax Tribunal~~
535 Georgia Tax Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the
536 'Georgia Tax Court Act of 2025,' within 30 days of receipt of the notice. In any such

537 appeal to the superior court, the taxpayer shall have the right of discovery as provided in
 538 Chapter 11 of Title 9, the 'Georgia Civil Practice Act.' In any such appeal to the Georgia
 539 ~~Tax Tribunal~~ Georgia Tax Court, discovery shall be as provided in ~~Chapter 13A of Title~~
 540 ~~50 Chapter 5B of Title 15, the 'Georgia Tax Tribunal Act of 2012.'~~ 'Georgia Tax Court Act
 541 of 2025.' All questions of law decided by a court or the ~~Georgia Tax Tribunal~~ Georgia Tax
 542 Court pursuant to this subsection, including interpretations of constitutional, statutory, and
 543 regulatory provisions, shall be made without any deference to any determination or
 544 interpretation, whether written or unwritten, that may have been made on the matter by the
 545 department, except such requirement shall have no effect on the judicial standard of
 546 deference accorded to rules promulgated pursuant to the Georgia Administrative Procedure
 547 Act. Upon conclusion of the appeal, the taxpayer shall remit to the appropriate counties
 548 any additional taxes owed, with interest at the rate provided by law for judgments. Such
 549 interest shall accrue from the date the taxes would have been due absent the appeal to the
 550 date the additional taxes are remitted."

551 **SECTION 3-4.**

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

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

561 (A) If the taxpayer is a public utility or a nonresident, the taxpayer shall have the right
 562 to bring an action for a refund in the ~~Georgia Tax Tribunal~~ Georgia Tax Court in

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

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

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

587 **SECTION 3-5.**

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

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

597 **SECTION 3-6.**

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

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

604 **SECTION 3-7.**

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

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

612 **SECTION 3-8.**

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

615 "48-2-59.

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

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

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

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

639 (c) Before the superior court shall have jurisdiction to entertain an appeal filed by any
640 aggrieved taxpayer, the taxpayer shall file with the clerk of the superior court a written
641 statement whereby the taxpayer agrees to pay on the date or dates the taxes become due all
642 taxes for which the taxpayer has admitted liability. Additionally, the taxpayer shall file
643 with the clerk of the superior court within 30 days from the date of decision by the
644 commissioner, except when the value of the appellant's title or interest in real property
645 owned in this state is in excess of the amount of the tax in dispute, a surety bond or other
646 security in an amount satisfactory to the clerk, conditioned to pay any tax over and above
647 that for which the taxpayer has admitted liability and which is found to be due by a final
648 judgment of the court, together with interest and costs. It shall be ground for dismissal of
649 the appeal if the taxpayer fails to pay all taxes admittedly owed upon the due date or dates
650 as provided by law. This subsection shall not apply to appeals filed with the ~~Georgia Tax~~
651 ~~Tribunal~~ Georgia Tax Court as provided in ~~Chapter 13A of Title 50. Chapter 5B of Title~~
652 15, the 'Georgia Tax Court Act of 2025.'

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

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

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

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

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

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

673 **SECTION 3-9.**

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

676 "(3) If a property has been found by the commissioner to not be subject to taxation under
677 this chapter and if such nontaxable property has appeared on a county digest in any year
678 within the preceding five-year period, then the taxpayer shall be entitled to file a petition
679 directly with the ~~Georgia Tax Tribunal~~ Georgia Tax Court for a refund of all such taxes
680 illegally collected or taxes paid, interest equal to the bank prime loan rate as posted by
681 the Board of Governors of the Federal Reserve System in statistical release H. 15 or any
682 publication that may supersede it plus 3 percent calculated from the date of payment of
683 such taxes, and attorney's fees in an amount of not less than 15 percent nor more than 40
684 percent of the total of the illegally charged taxes and accrued interest. Such petition shall
685 name the board of tax assessors and the tax receiver or tax commissioner of the county
686 as the respondent in their official capacities and shall be served upon such board and tax
687 receiver or tax commissioner. Service shall be accomplished by certified mail or
688 statutory overnight delivery. The petition shall include a summary statement of facts and
689 law upon which the petitioner relies in seeking the requested relief. The respondents
690 shall file a response to the petitioner's statement of facts and law which constitutes their
691 answer with the ~~tribunal~~ court no later than 30 days after the service of the petition. The

692 respondents shall serve a copy of their response on the petitioner's representative or, if
693 the petitioner is not represented, on the petitioner and shall file a certificate of service
694 with such response. If in any case a response has not been filed within the time required
695 by this paragraph, the case shall automatically become in default unless the time for filing
696 the response has been extended by agreement of the parties, for a period not to exceed 30
697 days, or by the judge of the ~~tribunal~~ court. The default may be opened as a matter of right
698 by the filing of a response within 15 days of the day of the default and payment of costs.
699 At any time before the final judgment, the judge of the ~~tribunal~~ court, in his or her
700 discretion, may allow the default to be opened for providential cause that prevented the
701 filing of the response, for excusable neglect, or when the ~~tribunal~~ court judge, from all
702 the facts, determines that a proper case has been made for the default to be opened on
703 terms to be fixed by the ~~tribunal~~ court judge. The ~~tribunal~~ court judge shall proceed to
704 hear and decide the matter and may grant appropriate relief under the law and facts
705 presented."

706 **SECTION 3-10.**

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

711 "(b) The returns shall be made to the commissioner by the chief executive officer in charge
712 of the cars in this state. The final assessment of the property of railroad equipment
713 companies shall be fixed in the same manner as the proposed assessments of property of
714 public utilities under this article and Code Section 48-2-18, except that with respect to
715 railroad equipment companies, such assessment shall be final rather than proposed. By
716 following the procedure set forth in subsection (c) of Code Section 48-2-18 for appeals of
717 proposed assessments of public utility property, any railroad equipment company may

718 bring in the Superior Court of Fulton County or in the ~~Georgia Tax Tribunal~~ Georgia Tax
719 Court in accordance with ~~Chapter 13A of Title 50~~ Chapter 5B of Title 15, the 'Georgia Tax
720 Court Act of 2025,' a de novo action of the final assessment so fixed."

721 **SECTION 3-11.**

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

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

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

730 **SECTION 3-12.**

731 Said title is further amended in Code Section 48-5-606, relating to appeal of commissioner's
732 decisions by taxpayers or groups, 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 60 days of the commissioner's publication of such manual.

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

738 **SECTION 3-13.**

739 Said title is further amended in Code Section 48-6-7, relating to refund of erroneously or
740 illegally collected tax, procedure for filing claim, action for refund in superior court upon

741 denial of claim, and manner of paying refund, by revising paragraph (1) of subsection (b) as
742 follows:

743 "(b)(1) A taxpayer whose claim for a refund is denied by the commissioner or the
744 commissioner's delegate or with respect to whose claim no decision is rendered by the
745 commissioner or the commissioner's delegate within one year from the date of filing the
746 claim shall have the right to bring an action for a refund in the superior court of the
747 county where the disputed tax was originally collected or in the ~~Georgia Tax Tribunal~~
748 Georgia Tax Court in accordance with ~~Chapter 13A of Title 50~~. Chapter 5B of Title 15,
749 the 'Georgia Tax Court Act of 2025.' The taxpayer shall bring the action for refund
750 against the clerk of superior court of the county which collected the disputed tax. The
751 commissioner in the commissioner's official capacity shall be made a party defendant to
752 the action in order that the interests of the state may be represented in the action. The
753 Attorney General shall represent both defendants in the action. If it is determined in the
754 action that an amount claimed by the taxpayer was erroneously or illegally collected, the
755 taxpayer shall be entitled to judgment against the defendant clerk of the superior court in
756 the clerk's official capacity for the amount erroneously or illegally collected, without
757 interest to the date of judgment."

758 **SECTION 3-14.**

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

763 "(e)(1) Any taxpayer whose claim for refund is denied entirely or in part by the
764 commissioner or with respect to whose claim no decision is rendered by the
765 commissioner within 30 days from the date of filing the claim shall have the right to bring
766 an action for refund of the amount so claimed and not approved against the collecting

767 officer or said officer's successor who collected the amount, in said officer's official
768 capacity, in the superior court of the county whose official collected the amount or in the
769 ~~Georgia Tax Tribunal~~ Georgia Tax Court in accordance with ~~Chapter 13A of Title 50.~~
770 Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025.'"

771 **SECTION 3-15.**

772 Chapter 13 of Title 50 of the Official Code of Georgia Annotated, relating to administrative
773 procedure, is amended in Code Section 50-13-13, relating to opportunity for hearing in
774 contested cases, notice, counsel, subpoenas, record, enforcement powers, and revenue cases,
775 by revising subsection (c) as follows:

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

781 **SECTION 3-16.**

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

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

788

PART IV

789

SECTION 4-1.

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

797 (b) Section 3-1 of this shall become effective on July 1, 2024.

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

799

SECTION 4-2.

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