

O.C.G.A. § 45-12-22

Current with Chapters 354 through 374 of the 2024 Regular Session of the General Assembly. The Statutes do not reflect possible future codification directives from the Revisor of Statutes pursuant to Code Section 28-9-5. Additionally, the Statutes may be affected by prior or subsequent legislative enactment, revision, or executive action.

Official Code of Georgia Annotated > TITLE 45 Public Officers and Employees (Chs. 1 — 24) > CHAPTER 12 Governor (Arts. 1 — 7) > Article 2 Powers and Duties Generally (§§ 45-12-20 — 45-12-41)

45-12-22. Suspension of collection of taxes.

(a) Except as provided in subsection (b) of this Code section, the Governor may suspend the collection of taxes, or any part thereof, due the state until the meeting of the next General Assembly but no longer; but he or she shall not otherwise interfere with the collection of taxes.

(b) Unless there has been a state of emergency declaration by the Governor, the Governor shall not suspend or modify in any manner the collection of any rate of state motor fuel taxes under Code Section 48-9-3 as it applies to sales of motor fuel and aviation gasoline as such terms are defined in Code Section 48-9-2 or taxes levied on the sale or use of jet fuel as such term is defined in Code Section 48-8-2. Any suspension or modification of any rate of state motor fuel taxes or taxes levied on the sale or use of jet fuel under this subsection by the Governor shall be effective only until the next meeting of the General Assembly which must ratify such suspension or modification by a two-thirds' vote of both chambers. In the event the General Assembly fails to ratify the Governor's actions, state motor fuel taxes or taxes on the sale or use of jet fuel suspended or modified under this subsection shall be collected at the rate specified absent such suspension or modification and any amounts unpaid due to such suspension or modification shall be collected using such rate.

History

Laws 1821, Cobb's 1851 Digest, p. 1025.; Code 1863, § 76; Code 1868, § 70; Code 1873, § 75; Code 1882, § 75; Civil Code 1895, § 139; Civil Code 1910, § 162; Code 1933, § 40-205; Ga. L. 2015, p. 236, § 4-1/HB 170; Ga. L. 2016, p. 846, § 45/HB 737; Ga. L. 2018, Ex. Sess., p. ES7, § 1-1/HB 5EX.