

House Bill 392 (AS PASSED HOUSE AND SENATE)

By: Representatives Martin of the 49th, Gunter of the 8th, Oliver of the 84th, Reeves of the 99th, and Leverett of the 123rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5B of Title 15 of the Official Code of Georgia Annotated, relating to tax
2 courts, so as to revise the dates for certain events regarding the Georgia Tax Court; to
3 provide new dates for the beginning of the term and duties of the chief court judge; to
4 provide new dates for the beginning date for accepting cases by the court; to provide for the
5 transfer and disposition of certain cases pending before the Georgia Tax Tribunal; to provide
6 for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 5B of Title 15 of the Official Code of Georgia Annotated, relating to tax courts, is
10 amended by revising subsection (b) of Code Section 15-5B-4, relating to chief court judge,
11 as follows:

12 "(b)(1) The initial chief court judge shall be appointed by July 1, 2025, and approved by
13 December 31, 2025, and the chief court judge shall serve an initial term beginning on
14 ~~July~~ April 1, 2026.

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

18 (3)(A) The chief court judge shall serve for a term of four years and may be
19 reappointed for any number of consecutive terms so long as he or she meets the
20 qualifications for appointment at the time of each appointment and shall be reappointed
21 and reapproved in the same manner as provided for in subsection (a) of this Code
22 section.

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

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

26 SECTION 2.

27 Said chapter is further amended by revising subsection (a) of Code Section 15-5B-11,
28 relating to jurisdiction of the tax court, as follows:

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

35 SECTION 3.

36 Said chapter is further amended by revising subsection (i) of Code Section 15-5B-12, relating
37 to proceedings, filing procedures, service, and scheduling, as follows:

38 "~~(i)(1) Contested cases pending before the Georgia Tax Tribunal on and before~~
39 ~~December 31, 2025, and cases when any party made a written demand for a hearing~~

40 ~~before August 1, 2026, shall not be transferred to the court. If, on or after August 1,~~
41 ~~2026, a written petition for relief or a demand for hearing is filed with the court or by the~~
42 ~~affected party directly with the Georgia Tax Tribunal in a matter falling within the court's~~
43 ~~jurisdiction under subsection (a) of Code Section 15-5B-11, such matter shall be~~
44 ~~transferred to the court, and the remaining provisions of this chapter shall be applicable~~
45 All contested cases pending before the Georgia Tax Tribunal as of June 30, 2026, shall
46 automatically transfer to the court as of July 1, 2026, and the remaining provisions of this
47 chapter shall be applicable to such cases.

48 (2) The court shall establish rules for the automatic transfer of any written petitions
49 timely filed with the Georgia Tax Tribunal on or after July 1, 2026, but before December
50 31, 2026, in matters falling within the court's jurisdiction under subsection (a) of Code
51 Section 15-5B-11.

52 (3) Any petitioner with a case pending before the Georgia Tax Tribunal that does not
53 wish for the case to be transferred to the court shall make a written demand to the
54 Georgia Tax Tribunal not to transfer the case on or before December 31, 2025. Such
55 written demand not to transfer shall request a hearing or other resolution that shall be
56 concluded prior to June 30, 2026. The state revenue commissioner shall not make a
57 request to prevent transferring a case to the court. Any case pending before the Georgia
58 Tax Tribunal that the petitioner has requested not be transferred to the court and that is
59 not resolved by June 30, 2026, shall be dismissed."

60 **SECTION 4.**

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