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## Georgia House Approves Bill to Create Independent Tax Tribunal

by Amy Hamilton

Summary by **taxanalysts**™

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The House approved 165 to 0 a substitute to HB 100 in a flurry of activity on the last day bills traditionally must be passed by at least one chamber of the General Assembly to remain live for the rest of the legislative session.

Rep. Allen Peake (R), its sponsor and a Ways and Means Committee member, told Tax Analysts in January he is confident the bill will pass this year. Gov. Nathan Deal (R) -- a former criminal prosecutor and juvenile court judge -- supports modernization of the state's judicial system.

In other action, the House approved 167 to 0 legislation ([substitute HB 868](#)) embodying the first of several business tax credit revisions proposed by Deal to make the state more competitive. The House also passed 151 to 21 a \$19.2 billion fiscal 2013 budget plan modeled on Deal's budget request.

At press time, lawmakers were expected to remain late into the night -- though there may be an interesting twist this year regarding the fate of pending tax bills.

According to the Georgia Budget and Policy Institute, observers in the state now believe it is likely Deal will introduce an omnibus tax bill in the Special Joint Committee on Georgia Revenue Structure.

The General Assembly created the special joint committee for the current two-year legislative session as a venue for the broad tax reform effort that Deal and lawmakers have largely now abandoned. However, any tax package proposed by the special joint committee is not subject to regular rules -- and this is how an omnibus tax bill might move this year.

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