

In HB 249 GA, Section 15 is created to allow one tax district to share a refund application that is submitted to it by an employee seeking a refund of any amount of tax withheld and paid by his or her employer to that tax district with another tax district that is referenced in the refund application or any related information. This provision will allow an easier administrative process at the local level when completing the taxpayer's request for a refund.

Part III: Differences to Local Government Mandate Statement from Prior Versions

The local impact from HB 249 GA is the same as it was for the HCS version of the local mandate statement. The local impact from the adoption of HFA 5, of the three floor amendments that passed with the bill from the House Chamber, is addressed in Part II.

Data Source(s): LRC Staff

Preparer: Jennifer Hays **Reviewer:** KHC **Date:** 3/1/21