

## Administrative:

### Georgia: New Law Revises Judicial Standard of Deference Accorded to Non-Regulatory DOR Actions

S.B. 185, signed by gov. 4/29/21. New law modifies the judicial standard of deference accorded to non-regulatory actions of the Georgia Department of Revenue (Department) – generally requiring that all questions of tax law decided by a court or the Georgia Tax Tribunal be made without any deference to any determination or interpretation made by the Department, with the exception of the judicial standard of deference accorded to rules/regulations promulgated by the Department. Specifically, the bill amends Ga. Code Ann. §§ 48-2-18(c), 48-2-35(c)(7), 48-2-59(e), and 50-13A-14(a) and provides that:

**URL:** <https://www.legis.ga.gov/legislation/59714>

- All questions of law decided by a court or the Georgia Tax Tribunal, including interpretations of constitutional, statutory, and regulatory provisions, shall be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made by the Department;
- This new “no deference” requirement has no effect on the judicial standard of deference accorded to rules promulgated pursuant to the Georgia Administrative Procedure Act; and
- This new law applies to all proceedings commenced before the Georgia Tax Tribunal or a superior court of the State of Georgia on or after its effective date (*i.e.*, April 29, 2021).

See forthcoming Multistate Tax Alert for more details on these law changes, and please contact us with any questions in the meantime.

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