



**Georgia Department of Revenue
Local Government Services Division
Informational Bulletin 2025-02
“Implementation of HB 586 and SB 141”
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NOTICE TO SUPERIOR COURT CLERKS

House Bill 586 (2025) amended the definition of a “long-term note secured by real estate” under O.C.G.A. § 48-6-60(3). This new definition defines a long-term note as one with any part of the principal due **more than 62 months** from the date of the note, or from the date of any instrument executed to secure the note and conveying or creating a lien or encumbrance on real estate for such purpose.

This new definition will become effective beginning on July 1, 2025, and is applicable for intangible recording tax purposes. Accordingly, beginning on July 1, 2025, unless an exemption applies pursuant to statute, a note, or any instrument executed to secure a note, presented for recording that falls due more than 62 months from the date of the note, or from the date of any instrument executed to secure the note, will be considered a long-term note and will be subject to the intangible recording tax. A note, or any instrument executed to secure a note, being presented for recording that falls due within 62 months or less from the date of the note, or from the date of any instrument executed to secure the note, will not be subject to the intangible recording tax.

This new definition of “long-term note secured by real estate” shall apply to all notes and security instruments presented for recording on or after July 1, 2025, even if the date of the note, or the date of the instrument executed to secure the note, predates July 1, 2025.

Additionally, Senate Bill 141 (2025) changed the time-period in which a taxpayer making an intangible recording tax payment under protest may file a claim for refund under O.C.G.A. § 48-6-76(c). Therefore, beginning July 1, 2025, a taxpayer must file a claim for refund of the protested amount **within 45 days** after the date of the payment and file a copy of the claim with the clerk’s office within that 45-day period. Please note that the Protest and Claim for Refund forms are being amended to reflect this change. If your office houses the Protest and Claim for Refund forms on your website, please add the updated forms in place of the outdated forms beginning July 1, 2025.

FOR MORE INFORMATION

For more information on this subject, contact ogc@dor.ga.gov. For forms and other information, please visit our website at www.dor.georgia.gov.