



FILED

BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA

OCT 21 2025

ANDREA M. CARTER,

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* DOCKET No.: 2543834

v.

FRANK M. O'CONNELL, in his Official
Capacity as Commissioner of the
GEORGIA DEPARTMENT OF
REVENUE,

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Respondent.

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Clara Davis, Tax Tribunal Administrator

ORDER GRANTING RESPONDENT'S MOTION TO DISMISS

Respondent, FRANK M. O'CONNELL, in his Official Capacity as Commissioner of the Georgia Department of Revenue, submitted a Motion to Dismiss to this Court on September 17, 2025. Respondent filed this motion in response to Petitioner's appeal of Letter No. L0471284464, Notice of State Tax Execution, covering the tax period ending on December 31, 2020, issued on February 24, 2025.

O.C.G.A. § 48-2-59(a) and (b) provide that a taxpayer may appeal from any order, ruling, or finding of the commissioner to the Georgia Tax Tribunal, but that such petition must be filed with the Georgia Tax Tribunal within 30 days from the date of the decision of the commissioner.¹ See also, O.C.G.A. § 50-13A-9 (establishing for the jurisdiction of the Tax Tribunal). Alternatively, a taxpayer may also submit an appeal at any time after the department records a state tax execution. A Notice of State Tax Execution, by itself, does not establish any tax liability or constitute an "order, ruling, or finding" of the Department. It must be recorded in order for Petitioner's appeal rights to

¹ Effective July 1, 2025, appeals are timely if they are filed within 45 days of the date of the decision of the commissioner. This amendment does not affect this appeal.

reopen after the initial 30 day appeal period under O.C.G.A. § 48-2-59(a) and (b) has expired.

In its Answer, the Department avers that a state tax execution has not been recorded. Respondent also attached the Official Assessment and Demand for Payment for the Tax Period ending on December 31, 2020 to its Answer. The Official Assessment, Letter ID No. 1483688176 was issued on October 21, 2024. The Petition was stamp filed on February 25, 2025, which far exceeds the 30 days permitted to file an appeal under O.C.G.A. § 48-2-59(a) and (b). Thus, the Petition is not timely, and the Tribunal does not have jurisdiction over this matter. Because the Tribunal lacks subject matter jurisdiction over this matter, Respondent's Motion to Dismiss is **GRANTED** and the foregoing action is **DISMISSED**.

SO ORDERED, this 21 day of October, 2025.

Lawrence E. O'Neal

LAWRENCE E. O'NEAL, JR.
CHIEF JUDGE
GEORGIA TAX TRIBUNAL