



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

June 19, 2009

[REDACTED]

Re: Claim for Refund of Real Estate Transfer Tax pursuant to O.C.G.A. § 48-6-7(a) in the amount of [REDACTED]. Paid upon recording an "Executrix's Deed" with the Clerk of Superior Court, [REDACTED] on June 4, 2008. Parties are [REDACTED] [REDACTED], and [REDACTED] Buyer [REDACTED]

Dear [REDACTED]

I have carefully considered your Claim for Refund of real estate transfer tax pursuant to the above-captioned matter. Your Claim for Refund plus accompanying documents dated May 29, 2009, and June 2, 2009, were all considered in the review. It is my determination that your Claim for Refund in the amount of [REDACTED] is denied. The amount may not be refunded.

O.C.G.A. § 48-6-1 provides, in pertinent part, that real estate transfer tax is imposed on each deed, instrument, or other writing by which any lands, tenements or other realty sold is granted, assigned, transferred, or otherwise conveyed when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance existing prior to the sale and not removed by the sale) exceeds \$100.00.

O.C.G.A. § 48-6-2(a)(3) provides, in pertinent part, that the tax shall not apply to any deed, instrument, or other writing to which any of the following is a party: the United States; this state; any agency, board, commission, department, or political subdivision of either the United States or this state; any public authority; or any nonprofit public corporation.

"In all interpretations of statutes the Courts shall look diligently for the intention of the General Assembly, keeping in view at all times the old law, the evil, and the remedy." O.C.G.A. § 1-3-1(a). O.C.G.A. § 48-6-2(a)(3) specifically exempts the United States and its instrumentalities and this state and its instrumentalities, but does not exempt other states or their instrumentalities. 1968 Ga. Laws 1102(1). Under well-settled principles of statutory construction, it is presumed

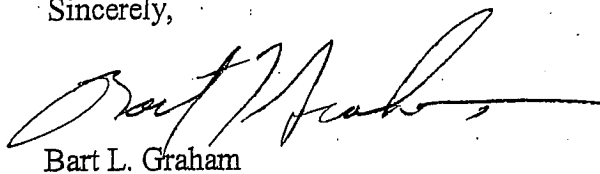
[REDACTED]
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that the enumeration of the United States and its instrumentalities and this state and its instrumentalities excludes others not enumerated.

Since Georgia law specifically exempts the United States, its instrumentalities, this state, and its instrumentalities, but does not exempt other states or their instrumentalities, it is my determination that real estate transfer tax was due to [REDACTED] upon recording of an "Executrix's Deed" on June 4, 2008.

Your request for a refund of real estate transfer tax paid to the Clerk of Superior Court, [REDACTED] in the amount of [REDACTED] is denied.

Sincerely,



Bart L. Graham

BLG/RJL/mb

cc: Clerk of Superior Court, [REDACTED]