

Department of Revenue

Suite 410 Trinity-Washington Building
270 Washington Street, Suite 410

Atlanta, Georgia 30334

Telephone 404-656-4015

June 12, 2001

T. Jerry Jackson
Revenue Commissioner

[REDACTED]

RE: Request for Refund of Real Estate Transfer Tax in the Amount of [REDACTED] Paid to the Clerk of Superior Court, [REDACTED] Pursuant to O.C.G.A. 48-6-7 on behalf of [REDACTED] (the [REDACTED] and [REDACTED] (" [REDACTED]"))

In response to your request on behalf of [REDACTED] and [REDACTED] for a refund of the real estate transfer tax in the amount of [REDACTED] paid to the clerk of superior court of [REDACTED], it is my determination that your request for refund be denied.

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 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.

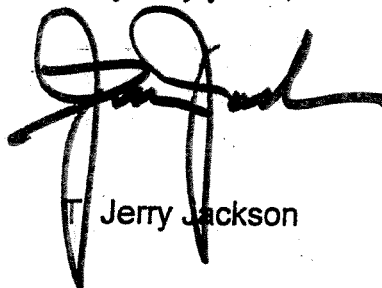
"In all interpretations of statutes the Courts shall look diligently for the intention of the General Assembly, keeping in view at all times the old law, the evil, and the remedy." O.C.G.A. 1-3-1 (a). O.C.G.A. 48-6-2 (a) (3) specifically exempts the United States and its instrumentalities and this state 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 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 conclusion that the real estate transfer tax paid when the deeds were recorded by the [REDACTED] was due.

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.

Very truly yours,



T Jerry Jackson

TJJ/JWM/jt

Cc: clerk of superior court, [REDACTED]