Insights: Alerts

Gov. Deal Appoints Georgia House Majority Leader O'Neal as Judge of Georgia Tax Tribunal

APRIL 21, 2015

On Friday, April 17, 2015, Governor Nathan Deal announced the appointment of the Honorable Larry O'Neal as administrative law judge for the Georgia Tax Tribunal. Governor Deal selected O'Neal to fill the vacancy created by Charles R. Beaudrot, Jr., who served as the first appointed judge of the Georgia Tax Tribunal since January 1, 2013. O'Neal, a former accountant and tax lawyer, was first elected to the Georgia House of Representatives in 2001 and is the outgoing House Majority Leader.

The Georgia Tax Tribunal was created by an act of the Georgia General Assembly during the 2012 legislative session, effective January 1, 2013. The tribunal was formed in order to establish "an independent specialized agency separate and apart from the Department of Revenue to resolve disputes between the department and taxpayers in an efficient and cost-effective manner." O.C.G.A. § 50-13A-2. The express role of the Georgia Tax Tribunal is to:

(1) Improve the utilization of judicial resources by resolving tax cases in a more streamlined and efficient manner;

(2) Increase the uniformity of decision making in tax cases;

(3) Improve the equal access of all parties to court process; and

(4) Increase public confidence in the fairness of the state tax system. *Id.*

For additional information about the Georgia Tax Tribunal and how it can help effectively resolve a tax issue with the Department of Revenue, please click here to view the Kilpatrick Townsend presentation on "The New Georgia Tax Tribunal."