

Ga. Code Ann., § 48-6-1

§ 48-6-1. What transfers taxable; amount

Currentness

There is imposed a tax at the rate of \$1.00 for the first \$1,000.00 or fractional part of \$1,000.00 and at the rate of 10¢ for each additional \$100.00 or fractional part of \$100.00 on each deed, instrument, or other writing by which any lands, tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons by his or their direction, 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.

Credits

Laws 1967, p. 788, § 1; Laws 1971, p. 266, § 1; Laws 1978, p. 309, § 2; Laws 1998, p. 1012, § 1.

Formerly Code 1933, § 91A-3001.

Ga. Code Ann., § 48-6-2

§ 48-6-2. Certain instruments exempted; exceptions

Currentness

<Text of section effective until Jan. 1, 2016. See, also, text of section effective Jan. 1, 2016.>

(a) The tax imposed by [Code Section 48-6-1](#) shall not apply to:

- (1) Any instrument or writing given to secure a debt;
 - (2) Any deed of gift;
 - (3) 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;
 - (4) Any lease of lands, tenements, standing timber, or other realty or any lease of any estate, interest, or usufruct in any lands, tenements, standing timber, or other realty;
 - (5) Any transfer of real estate between a husband and wife in connection with a divorce case;
 - (6) Any order for year's support awarding an interest in real property as provided in former Code Section 53-5-11 as such existed on December 31, 1997, if applicable, or [Code Section 53-3-11](#);
 - (7) Any deed issued in lieu of foreclosure if the deed issued in lieu of foreclosure is for a purchase money deed to secure debt that has been in existence and properly executed and recorded for a period of 12 months prior to the recording of the deed in lieu of foreclosure;
 - (7.1) The deed from the debtor to the first transferee at a foreclosure sale;
 - (8) Transfer of property which is acquired as provided in [Code Sections 32-3-2](#) and [32-3-3](#);
 - (8.1) Any deed that seeks to return any property sold at a tax sale back to the defendant in fi. fa.;
 - (9) Any deed of assent or distribution by an executor, administrator, guardian, trustee, or custodian; any deed or other instrument carrying out the exercise of a power of appointment; and any other instrument transferring real estate to or from a fiduciary; provided, however, that the exemption provided under this paragraph shall apply only if the transfer is without valuable consideration;
 - (10) Any deed, instrument, or other writing which effects a division of real property among joint tenants or tenants in common if the transaction does not involve any consideration other than the division of the property; and
 - (11)(A) Any deed, instrument, or other writing through which real property is transferred from one or more individual owners to a corporation, partnership, or other entity if the individual owner or owners of the real property also have a majority ownership interest in the corporation, partnership, or other entity to which the property is transferred; or
(B) Any deed, instrument, or other writing through which real property is transferred from a corporation, partnership, or other entity to one or more individuals if the individual or individuals to whom the property is transferred also have a majority ownership interest in the corporation, partnership, or other entity by which the property is transferred.
- (b) In order to exercise any exemption provided in this Code section, the total consideration of the transfer shall be shown.