

INTANGIBLE RECORDING TAX:

Long term secured debts require collection of a tax of \$3.00 for each \$1,000.00 and \$1.50 for each \$500.00 or fraction thereof of the secured debt payable to "Clerk of Superior Court". Long term is defined as falling due more than three (3) years from the date of the note. There is no form to complete for filing purposes except in the case of multi-state or multi county security instruments. (O.C.G.A 48-6-60)

Georgia Department of Revenue

Explanation of Intangible Recording Tax

Intangible Recording Tax rules and regulations

The code sections governing the intangible recording tax are O.C.G.A. 48-6-60 - 48-6-77

Georgia Department of Revenue Intangible Recording Tax Forms

Intangible Recording Tax Forms

Set of forms includes the Georgia Intangible Recording Tax protest form and claim for refund form.

PTR-1 Report of Intangible Tax Collections

For county tax officials to report collections of the intangible recording tax.