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FOR IMMEDIATE RELEASE

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Important Legislative Changes to Intangible Recording Tax Take Effect July 1, 2025

Putnam County, GA – The Office of the Clerk of Superior Court would like to inform the public and our professional partners of two important changes to Georgia law regarding the definition of “long-term notes secured by real estate” and the procedure for protesting intangible recording tax payments.

Effective July 1, 2025, House Bill 586 (2025) amends O.C.G.A. § 48-6-60(3) by redefining a “long-term note secured by real estate.” Under the revised definition, a note is considered “long-term” if **any portion of the principal is due more than 62 months** from the date of the note or from the date of any instrument executed to secure the note (such as a deed to secure debt).

This is a significant change from the previous definition, which classified any note with a term **over 36 months** as “long-term.” As a result, this legislative update **extends the threshold to 62 months**, meaning that **notes with terms between 37 and 62 months will no longer be subject to the intangible recording tax**, unless otherwise exempted by statute.

To summarize:

- **Long-term notes presented for recording on or after July 1, 2025**, will be **subject to the intangible recording tax**, unless an exemption applies.
- **Notes with all principal due within 62 months or less** will not be subject to the intangible recording tax.
- This new definition applies **regardless of the original date of the note or security instrument**, as long as the documents are submitted for recording on or after July 1, 2025.

In addition, **Senate Bill 141 (2025)** updates the refund process for intangible recording tax payments made under protest. Beginning July 1, 2025, taxpayers must file a claim for refund **within 45 days** after the date of payment, and must also file a **copy of the claim with the Clerk’s Office within that same 45-day period**.

For questions regarding how these legislative changes may affect your filings in Putnam County, please contact the Clerk’s Office at (706) 485-4501 or email us at realestate@putnamcourtclerk.org

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