**Ga. Code Ann. § 48-2-43 (West)**

Ga. Code Ann., § 48-2-43

**§ 48-2-43. Authority of commissioner to waive penalties**

Currentness

The commissioner may waive, in whole or in part, the collection of any amount due the state as a penalty under any revenue law of this state whenever or to the extent that he reasonably determines that the default giving rise to the penalty was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law.

**Credits**

Laws 1960, p. 990, § 1; Laws 1978, p. 309, § 2.

**Ga. Code Ann. § 48-2-41 (West)**

Ga. Code Ann., § 48-2-41

**§ 48-2-41. Authority of commissioner to waive interest on unpaid taxes**

Currentness

The commissioner may waive the collection of any interest, in whole or in part, due the state on any unpaid taxes whenever or to the extent that he reasonably determines that the delay in payment of the taxes was attributable to the action or inaction of the department.

**Credits**

Laws 1960, p. 990, § 2; Laws 1978, p. 309, § 2; Laws 1982, p. 3, § 48.