



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

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AUG 27 1973

B-178873

Mr. Richard R. Henry
Authorized Certifying Officer
Administrative Finance Section
Office of Administrative Planning and Services
United States General Accounting Office

Dear Mr. Henry:

Reference is made to your letter of June 8, 1973, requesting a decision as to the propriety of certifying for payment a voucher submitted by Mr. Billy C. Bowles, an employee of the General Accounting Office, for \$87 representing the Georgia State intangible tax paid by him in connection with the purchase of a residence incident to his transfer.

The record indicates that Mr. Bowles was transferred from Cape Kennedy, Florida, to Atlanta, Georgia, effective August 10, 1970. Incident to his transfer, he purchased a residence in Decatur, Georgia, and in connection with this purchase he was required to pay the Georgia State intangible tax. Section 164 of title 92, Code of Georgia, provides that every holder of long-term notes secured by real estate shall, prior to presenting such instrument for recording, present it to the tax collector who shall collect from the holder of such long-term note a tax measured by the amount of the debt. Thus the Georgia intangible tax appears to be in the form of a mortgage tax levied only once and only in connection with the purchase of a residence. As such it may be regarded as a relocation expense for which reimbursement is allowable.

However, section 4.2d of Office of Management and Budget Circular No. A-56, revised June 26, 1969, in effect at the time in question, provided for reimbursement for mortgage and transfer taxes, state revenue stamps, and similar fees and charges with respect to the purchase of a residence if they are customarily paid by the purchaser of a residence at the new official station. In this regard we have been advised by the Atlanta Area Office of the Department of Housing and Urban Development that the Georgia intangible tax is normally paid by the seller of a residence. Thus, on the basis of the present record, we cannot regard the intangible tax as an expense customarily paid by the purchaser in connection with the purchase of a residence in the Atlanta area. Since Mr. Bowles' present claim is based on his purchase of a residence in that area he is not entitled to reimbursement for this expense. If Mr. Bowles

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furnishes additional evidence of the customs in the Atlanta area which tend to show that a contrary practice was followed in connection with real estate transactions of the type involved, such evidence should be submitted to us for consideration.

In view of the above, the voucher is returned herewith and may not be certified for payment. With regard to B-171953, April 9, 1973, cited in your submission, in that case the employee seeking reimbursement was the seller rather than the purchaser of the property involved.

, Sincerely yours,

R.F.KELLER

Deputy Comptroller General
of the United States