

HEART PAYMENT DEADLINES REFERENCE SHEET

On April 19, 2024, Governor Brian P. Kemp signed House Bill 1339, which includes an amendment to HEART payment deadlines – effective January 1, 2025:

✓ PAYMENT DEADLINES FOR APPLICANTS ARE REVISED, AS FOLLOWS:

- A taxpayer preapproved by the DOR on or before September 30 shall make the contribution within 180 days after DOR preapproval, but not later than October 31.
 - This means that applicants preapproved by April 30 will have 180 days to make payment.
 - Applicants preapproved between May 1st and September 30th will have until October 31st to make payment.
- A taxpayer preapproved by the DOR after September 30 shall make the contribution on or before December 31.
 - Applicants preapproved after September 30th will have until December 31st to make payment.

DOR APPROVAL DATE	PAYMENT DEADLINE	WHAT DOES THIS MEAN?
January 1 - September 30	180 days following approval or by 10/31/26, whichever comes first	If approved by April 30, taxpayer has 180 days to make payment. If approved between May 1 and September 30, taxpayer has until October 31 to make payment.
October 1 - December 31	12/31/26	If approved after September 30, taxpayer has until December 31 to make payment.