Court of Appeals
of the State of Georgia

ATLANTA, June 26, 2012

The Court of Appeals hereby passes the following order:

A12D0430. CIRCLE B ENTERPRISES, INC. v. DOUGLAS MACGINNITIE.

Circle B Enterprises, Inc., d/b/a Precision Homes filed suit in superior court against the Commissioner of the Georgia Department of Revenue seeking a refund of taxes. On February 14, 2012, the trial court entered summary judgment in favor of the Commissioner, and Circle B filed a motion for reconsideration. The trial court denied the motion on April 20, 2012, and on May 18, 2012, Circle B filed this application for discretionary appeal.[1]

An order denying a motion for reconsideration is not appealable in its own right. See *Bell v. Cohran*, 244 Ga. App. 510, 511 (536 SE2d 187) (2000). Moreover, a motion for reconsideration does not extend the time for filing an application to appeal. See *Harris v. State*, 278 Ga. 280 282 n.3 (600 SE2d 592) (2004). Thus, in order to appeal, Circle B was required to file its application within 30 days of the trial court's February 14 order. See OCGA § 5-6-35 (d). Its failure to do so deprives us of jurisdiction over this application, which is hereby DISMISSED.

[1] Circle B filed its application for discretionary appeal in the Supreme Court, which transferred the application to this Court.

Court of Appeals of the State of Georgia

Clerk's Office, Atlanta, 06/26/2012

I certify that the above is a true extract from the minutes of the Court of Appeals of Georgia.

Witness my signature and the seal of said court hereto affixed the day and year last above written.

Holly K. O. Sparrow, *Clerk.*