

SENATE SUBSTITUTE TO HB 547:

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-5-242 of the Official Code of Georgia Annotated, relating to the
2 waiver of penalties due on unpaid taxes under certain circumstances, so as to provide for the
3 waiver of interest due on unpaid taxes; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-5-242 of the Official Code of Georgia Annotated, relating to the waiver of
7 penalties due on unpaid taxes under certain circumstances, is amended by striking said Code
8 section in its entirety and inserting in its place a new Code section to read as follows:

9 "48-5-242.

10 (a) Upon written approval by the governing authority of the county in accordance with
11 subsection (c) of this Code section, the tax collector or tax commissioner may waive, in
12 whole or in part, the collection of any amount due the taxing authorities for which taxes are
13 collected, when such amount represents a penalty or an amount of interest assessed for
14 failure to comply with the laws governing the assessment and collection of ad valorem
15 taxes, ~~and~~ when the tax collector or tax commissioner reasonably determines that the
16 default giving rise to the penalty or interest was due to reasonable cause and not due to
17 gross or willful neglect or disregard of the law or of regulations or instructions issued
18 pursuant to the law, and when the interest to be waived accrues on or after July 1, 2002.

19 (b) In the case of penalties or interest arising from the failure of the taxpayer to comply
20 with the terms, conditions, or covenants required with respect to properties receiving any
21 type of preferential assessment, the tax collector or tax commissioner shall not be
22 authorized to waive any portion of the penalty or interest that represents a recovery by the
23 taxing authorities of any amount by which taxes were reduced as a result of the granting
24 of such preferential assessment.

25 (c) The waiver of penalties or interest in accordance with this Code section shall be subject
26 to the written approval of the county governing authority either on a case-by-case basis or

1 by a resolution delegating the authority to the tax collector or tax commissioner to make
2 the final determinations. Such resolution may establish rules and regulations governing the
3 administration of this Code section and establish guidelines to be followed by the tax
4 collector or tax commissioner when granting ~~the penalty~~ such waivers."

5 **SECTION 2.**

6 All laws and parts of laws in conflict with this Act are repealed.