

House Bill 944

By: Representatives McClinton of the 68<sup>th</sup>, Holmes of the 53<sup>rd</sup>, Ashe of the 46<sup>th</sup>, Stanley of the 50<sup>th</sup>, Stanley of the 49<sup>th</sup> and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-359.1 of the Official Code of Georgia Annotated, relating to  
2 contracts with the county tax commissioner to assess and collect municipal taxes and prepare  
3 the tax digest, so as to change certain provisions regarding municipalities which may enter  
4 such contracts; to provide an effective date; to repeal conflicting laws; and for other  
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-359.1 of the Official Code of Georgia Annotated, relating to contracts  
9 with the county tax commissioner to assess and collect municipal taxes and prepare the tax  
10 digest, is amended by striking subsection (a) and inserting in its place a new subsection (a)  
11 to read as follows:

12 "(a) Any county and any municipality wholly ~~or partially~~ located within such county may  
13 contract, subject to approval by the tax commissioner of the county, for the tax  
14 commissioner to prepare the tax digest for such municipality; to assess and collect  
15 municipal taxes in the same manner as county taxes; and, for the purpose of collecting such  
16 municipal taxes, to invoke any remedy permitted for collection of municipal taxes. Any  
17 contract authorized by this subsection between the county governing authority and a  
18 municipality shall specify an amount to be paid by the municipality to the county which  
19 amount will substantially approximate the cost to the county of providing the service to the  
20 municipality. Notwithstanding the provisions of any other law, the tax commissioner is  
21 authorized to contract for and to accept, receive, and retain compensation from the  
22 municipality for such additional duties and responsibilities in addition to that compensation  
23 provided by law to be paid to the tax commissioner by the county."

1 **SECTION 2.**

2 This Act shall become effective upon its approval by the Governor or upon its becoming law  
3 without such approval.

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.