

House Bill 944

By: Representatives McClinton of the 68th, Holmes of the 53rd, Ashe of the 46th, Stanley of the 50th, Stanley of the 49th 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 style="text-align:center">**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5 All laws and parts of laws in conflict with this Act are repealed.