

Senate Bill 297

By: Senator Thompson of the 33rd

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide that the tax commissioner of Cobb County shall retain a specified percentage of
2 educational funds collected by said officer and remit the same to the governing authority of
3 Cobb County to reimburse the county for the cost of collecting school taxes; to provide for
4 a statement of intention and the authority for this Act; to provide for related matters; to repeal
5 a specific Act; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 The tax commissioner of Cobb County shall remit all educational funds collected by said
9 officer to the board of education of Cobb County, except that for the years 2001 through
10 2011 the amount of 1.6 percent of the school taxes collected shall be retained by the tax
11 commissioner and remitted to the governing authority of Cobb County to reimburse the
12 county for the cost of collecting school taxes.

13 **SECTION 2.**

14 It is the intention of this Act to reduce the amount authorized by subsection (a) of Code
15 Section 48-5-404 of the O.C.G.A. as reimbursement to counties for the collection of school
16 taxes, and this Act is pursuant to the specific authority of Article VIII, Section VI, Paragraph
17 III of the Constitution of the State of Georgia.

18 **SECTION 3.**

19 An Act relating to county commissions on Cobb County school tax collections, approved
20 April 7, 1992 (Ga. L. 1992, p. 5684), is repealed in its entirety.

21 **SECTION 4.**

22 All laws and parts of laws in conflict with this Act are repealed.