

House Bill 74

By: Representative Buck of the 112th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax
2 executions, so as to change certain provisions regarding issuance of tax executions; to
3 provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax executions,
7 is amended by striking Code Section 48-3-1, relating to the issuance of tax executions, and
8 inserting in its place a new Code Section 48-3-1 to read as follows:

9 "48-3-1.

10 The commissioner may issue an execution for the collection of any tax, fee, license,
11 penalty, interest, or collection costs due the state. The execution shall be directed to all and
12 singular sheriffs of this state or to the commissioner or his authorized representatives and
13 shall command them to levy upon the goods, chattels, lands, and tenements of the taxpayer,
14 provided that the commissioner may transmit such executions electronically. Each sheriff
15 shall execute the execution as in cases of writs of execution from the superior courts.
16 Whenever any writ of execution has been issued by the commissioner, the taxpayer, in
17 order to obtain a determination of whether the tax is legally due, may tender to the levying
18 officer his affidavit of illegality to the execution and, upon his payment of the tax if
19 required as a condition precedent by the law levying the tax or upon his giving a good and
20 solvent bond in such an amount to cover the total of any adverse judgment plus costs where
21 the law does not require the payment of the tax as a condition precedent, the levying officer
22 shall return the affidavit of illegality, except as otherwise provided by law, to the superior
23 court of the county of the taxpayer's residence. The affidavit of illegality shall be
24 summarily heard and determined by the court."

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5 All laws and parts of laws in conflict with this Act are repealed.