

House Bill 958 (AS PASSED HOUSE AND SENATE)

By: Representatives Hanner of the 133rd and Rynders of the 137th

A BILL TO BE ENTITLED
AN ACT

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

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 (a) The tax commissioner of Lee County shall remit all educational funds collected by said
9 officer to the Board of Education of Lee County, except that the percentage of the funds
10 calculated under subsection (b) of this section and collected shall be retained by the tax
11 commissioner and remitted to the governing authority of Lee County to reimburse the county
12 for the cost of collecting school taxes.

13 (b) Commencing on the first day of the Lee County governing authority's 2003-2004
14 fiscal year, the percentage of the funds provided for under subsection (a) of this section
15 shall be determined annually in accordance with this subsection. A ratio of the actual
16 previous fiscal year expenditures of the tax commissioner's office shall be determined
17 based upon the percentage that the ad valorem property taxes for Board of Education
18 purposes collected for the same fiscal year is of the total ad valorem taxes collected for
19 that fiscal year. The percentage so determined shall be used to calculate the dollar
20 amount share of the actual previous fiscal year expenditures of the tax commissioner's
21 office attributable to the collection of ad valorem property taxes for Board of Education
22 purposes. The percentage needed to be charged against the total ad valorem property
23 taxes collected for Board of Education purposes to reach the dollar amount share of the
24 actual previous fiscal year expenditures of the tax commissioner's office attributable to
25 the collection of ad valorem property taxes for Board of Education purposes shall be the
26 percentage of funds to be retained and then remitted in the current fiscal year as provided

1 in subsection (a) of this section. If the percentage so determined for any previous fiscal
2 year exceeds the amount specified under Code Section 48-5-404 of the O.C.G.A., then the
3 amount for that current fiscal year's collections shall be as specified in that general law.

4 **SECTION 2.**

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

9 **SECTION 3.**

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