

Senate Bill 415

By: Senators Price of the 56th and Cagle of the 49th

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 provide for regulation of the transfer of tax executions; to provide for  
3 definitions; to provide for procedures, conditions, and limitations; to provide an effective  
4 date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax executions,  
8 is amended by striking the Reserved designation of Code Section 48-3-19, and inserting in  
9 its place a new Code Section 48-3-19 to read as follows:

10 "48-3-19.

11 (a) As used in this Code section, the term:

12 (1) 'Delinquent taxpayer' means the person against whom an execution has been issued.

13 (2) 'Execution' means an execution issued for the collection of any ad valorem taxes,  
14 fees, penalties, interest, or collection costs due the state or any political subdivision  
15 thereof.

16 (3) 'Transferee' means a person paying for an execution for the purpose of having that  
17 execution and all the rights to enforce collection thereof transferred to him or her.

18 (4) 'Transferor' means the official holding the tax executions and authorized to collect  
19 or transfer such tax executions.

20 (b)(1) Whenever an execution has been transferred to any transferee, the transferee shall  
21 not be authorized to exercise any right to enforce collection of such execution until 12  
22 months after the date of such transfer or 24 months after the tax giving rise to the  
23 execution was originally due, whichever is earlier.

24 (2) A transferee with multiple outstanding executions against the same delinquent  
25 taxpayer or the same property shall not be subject to the limitations of paragraph (1) of

1 this subsection with respect to all such executions if at least one of the executions meets  
2 the requirements of paragraph (1) of this subsection.

3 (c) A transferee shall give notice of the transfer to the delinquent taxpayer by first-class  
4 mail within 30 days after the date of the transfer. Such notice shall be sufficient if mailed  
5 to the address of such delinquent taxpayer in the records of the tax commissioner. Such  
6 notice shall contain the name and mailing address for the transferee and shall state the  
7 amount necessary to satisfy such execution and may contain such other information as the  
8 transferee desires to include. Until the execution is paid or satisfied, on or before October  
9 1 of each year after the calendar year in which the transfer occurred, the transferee shall  
10 send an updated notice to the same delinquent taxpayer at the same address providing the  
11 amount then necessary to satisfy such execution and any updated name or address of the  
12 transferee. If a transferee fails to provide such notice, the transferee shall not be entitled  
13 to collect interest which has accrued since the date such notice was to have been given  
14 unless and until such failure is cured by providing proper notice and allowing the  
15 delinquent taxpayer a period of 30 days to pay such execution.

16 (d) An execution which has been transferred shall bear interest as specified in Code  
17 Section 48-3-20 on the amount paid for such execution from the date of the transfer. In  
18 addition, the transferee may charge and collect recording fees actually expended in  
19 recording the transferred execution on the general execution docket of any county in which  
20 the transfer is recorded and such other penalties as are provided for in this title."

21 **SECTION 2.**

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

24 **SECTION 3.**

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