

The House Committee on Ways and Means offers the following substitute to HB 1391:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-126.1 of the Official Code of Georgia Annotated, relating to
2 training requirements for tax collectors and tax commissioners, so as to revise and change
3 such requirements; to provide that the Department of Motor Vehicle Safety and organizations
4 of affiliated tax officials may conduct creditable training; to provide for related matters; to
5 provide an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-126.1 of the Official Code of Georgia Annotated, relating to training
9 requirements for tax collectors and tax commissioners, is amended by striking subsections
10 (c) through (g) and inserting in their place the following:

11 "(c) Beginning January 1, ~~1987~~ 2005, each county tax collector or tax commissioner shall
12 be required to attend 15 hours of training classes on county ~~taxation and tax administration,~~
13 property taxation, motor vehicle titling and registration, or related matters during each year
14 of service as a county tax collector or tax commissioner. For the purposes of satisfying the
15 requirements of this subsection, credit will be given for attendance of the county taxation
16 seminar conducted by the University of Georgia under the supervision of the Georgia
17 Center for Continuing Education or any seminar ~~on county taxation~~ conducted by the
18 Department of Revenue, the Department of Motor Vehicle Safety, the Georgia Association
19 of Tax Officials, or other similarly qualified organization of affiliated tax officials, or
20 certain management, supervisory, leadership, or accounting seminars that qualify for
21 continuing education credits. This training shall be generally devoted to contemporary
22 business and taxation practices and shall be germane to the duties and operational functions
23 of the office of county tax collector or tax commissioner. This subsection shall not apply
24 to a county tax collector or tax commissioner who is serving the first year of such official's
25 initial term of office.

1 (d) The costs of attending the training classes required by this Code section shall be met
 2 by the payment of registration fees by each local tax official attending such classes. Each
 3 local tax official shall be reimbursed by his such official's county for the amount of such
 4 fees and related travel expenses.

5 (e) The instructors for the training classes required by this Code section shall consist of
 6 representatives of the Department of Revenue, the Department of Motor Vehicle Safety,
 7 the Georgia Association of Tax Officials or other similarly qualified organization of
 8 affiliated tax officials, the Georgia Center for Continuing Education, ~~and~~ or any other
 9 qualified persons with expertise in the field of county ~~taxation~~ tax administration, property
 10 taxation, motor vehicle titling and registration, or related matters.

11 (f) The ~~commissioner~~ commissioners of the Department of Revenue and the Department
 12 of Motor Vehicle Safety may adopt and enforce reasonable rules and regulations governing
 13 the establishment and administration of the training classes provided for by this Code
 14 section.

15 (g) The ~~commissioner is~~ commissioners of the Department of Revenue and the Department
 16 of Motor Vehicle Safety are authorized to work with officials and personnel of the Georgia
 17 Center for Continuing Education in establishing the training classes to be held at that
 18 institution."

19 **SECTION 2.**

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

22 **SECTION 3.**

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