

Senate Bill 386

By: Senators Thomas of the 10th, Butler of the 55th and Stokes of the 43rd

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To provide that the tax commissioner of DeKalb County shall retain a specified percentage
 2 of educational funds collected by said officer and remit the same to the governing authority
 3 of DeKalb County to reimburse the county for the cost of collecting school taxes; to provide
 4 for a statement of intention and the authority for this Act; to provide an effective date; to
 5 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 DeKalb County shall remit all educational funds collected by said
 9 officer to the Board of Education of DeKalb County, except that 1.25 percent of the funds
 10 collected shall be retained by the tax commissioner and remitted to the governing authority
 11 of DeKalb County to reimburse the county for the cost of collecting school taxes.

12 **SECTION 2.**

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

17 **SECTION 3.**

18 This Act shall become effective on July 1, 2005.

19 **SECTION 4.**

20 All laws and parts of laws in conflict with this Act are repealed.