

House Bill 226

By: Representative Jamieson of the 28<sup>th</sup>

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 amend Chapter 13 of  
4 Title 9 of the Official Code of Georgia Annotated, relating to executions and judicial sales,  
5 so as to prohibit certain sales of tax executions; to provide an effective date; to repeal  
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

12 "48-3-19.

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

14 (1) 'Delinquent taxpayer' means the person against whom an execution has been issued.  
15 (2) 'Execution' means an execution issued for the collection of any ad valorem taxes,  
16 fees, penalties, interest, or collection costs due the state or any political subdivision  
17 thereof.

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

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

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

(2) A transferee with multiple outstanding executions against the same delinquent taxpayer or the same property shall not be subject to the limitations of paragraph (1) of this subsection with respect to all such executions if at least one of the executions meets the requirements of paragraph (1) of this subsection.

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

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

(e) The authority to transfer tax executions under this Code section shall cease immediately upon the adoption of a resolution by the governing authority of the county."

## SECTION 2.

Chapter 13 of Title 9 of the Official Code of Georgia Annotated, relating to executions and judicial sales, is amended by striking Code Section 9-13-36, relating to transfer of execution upon payment, status of transferee, and recording necessary to preserve lien, in its entirety and inserting in its place the following:

"9-13-36.

(a) Except as otherwise provided for in subsection (b) of this Code section, whenever  
Whenever any person other than the person against whom the same has issued pays any  
execution, issued without the judgment of a court, under any current or future law, the  
officer whose duty it is to enforce the execution, upon the request of the party paying the  
same, shall transfer the execution to the party. The transferee shall have the same rights as  
to enforcing the execution and priority of payment as might have been exercised or claimed

1 before the transfer, provided that the transferee shall have the execution entered on the  
2 general execution docket of the superior court of the county in which the same was issued  
3 and, if the person against whom the same was issued resides in a different county, also in  
4 the county of such person's residence within 30 days from the transfer; in default thereof  
5 the execution shall lose its lien upon any property which has been transferred bona fide and  
6 for a valuable consideration before the recordation and without notice of the existence of  
7 the execution.

8 (b) This Code section shall not be applicable to tax executions."

9 **SECTION 3.**

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

12 **SECTION 4.**

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