

House Bill 368

By: Representatives Mitchell of the 88<sup>th</sup>, Geisinger of the 48<sup>th</sup>, Lindsey of the 54<sup>th</sup>, Dean of the 59<sup>th</sup>, Barnes of the 78<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to the authority of counties to buy property sold under tax executions, so as to  
3 prohibit county tax commissioners from purchasing property offered for sale under tax  
4 executions or tax foreclosure proceedings; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 2 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to the  
8 authority of counties to buy property sold under tax executions, is amended by inserting at  
9 the end thereof a new Code Section 48-4-23 to read as follows:

10 "48-4-23.

11 A tax commissioner may not, directly or indirectly, acquire an interest in, buy, or profit  
12 from any real property sold by the county for delinquent taxes, except that a tax  
13 commissioner may purchase property sold for delinquent taxes if he or she is the owner of  
14 the property and was the owner of the property at the time the taxes became delinquent. A  
15 tax commissioner violating this Code section shall be guilty of a felony and shall be fined  
16 not more than \$5,000.00 or imprisoned for not less than one year, or both. He or she shall  
17 be automatically removed from office upon conviction. A real property sale in violation of  
18 this Code section shall be void."

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.