

House Bill 448

By: Representative Dean of the 59th

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 change provisions relative to the issuance and transfer of tax executions;
3 to provide for the prompt issuance of executions; to provide for executions to be promptly
4 made available for transfer; to provide for related matters; to repeal conflicting laws; and for
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax executions,
9 is amended by striking Code Section 48-3-3, relating to notice and issuance of tax executions
10 by tax collectors and tax commissioners, and inserting in its place a new Code section to read
11 as follows:

12 "48-3-3.

13 (a) The tax collector or tax commissioner shall issue executions for nonpayment of taxes
14 collectable by him or her ~~at any time after~~ as soon as 30 days have elapsed since giving
15 notice as provided in subsection (b) of this Code section. The executions shall be directed
16 to all and singular sheriffs and constables of the state.

17 (b) As soon as the last day for the payment of taxes has arrived, the tax collector or tax
18 commissioner shall notify in writing the taxpayer of the fact that the taxes have not been
19 paid and that, unless paid, an execution shall be issued; provided, however, notice shall not
20 be required for taxes due on personal property and executions may be issued on the day
21 next following the day when taxes are due.

22 (c) As soon as a tax execution has been issued, the tax collector or tax commissioner shall
23 make such execution available for transfer to any person who pays the amount of the
24 execution, as provided in Code Section 9-13-36.

25 (d) It shall be a violation of his or her duties of office if a tax collector or tax commissioner
26 fails to promptly give notice as provided in subsection (b) of this Code section, fails to

1 promptly issue an execution as provided in subsection (a) of this Code section, or fails to
2 promptly make an execution available for transfer as provided in subsection (c) of this
3 Code section."

4 **SECTION 2.**

5 All laws and parts of laws in conflict with this Act are repealed.