

Senate Bill 291

By: Senator Heath of the 31st

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to general provisions relative to ad valorem taxation of property, so as to change  
3 certain provisions relating to returns of real property and tangible personal property located  
4 on airports; to provide an effective date; to provide for applicability; to repeal conflicting  
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 general provisions relative to ad valorem taxation of property, is amended by striking Code  
10 Section 48-5-15.1, relating to returns of real property and tangible personal property located  
11 on airports, and inserting in lieu thereof the following:

12 "48-5-15.1.

13 (a)(1) All real property and tangible personal property shall be returned for taxation and  
14 subject to taxation as provided in this ~~Code section~~ subsection where such property is  
15 located on the premises of an airport and:

16 ~~(1)~~(A) Such airport is divided by one or more county lines such that the airport is  
17 located in two or more counties; and

18 ~~(2)~~(B) Such airport is owned or operated by a local airport authority which authority  
19 functions on behalf of one of the counties within which the airport is located.

20 ~~(b)~~(2) For the purposes of this ~~Code section~~ subsection, an authority shall be considered  
21 as functioning on behalf of a county where a majority of the members of the authority are  
22 members who meet any of the following descriptions:

23 ~~(1)~~(A) An authority member who is also a member of the county governing authority  
24 or an official or employee of the county;

25 ~~(2)~~(B) An authority member appointed by the county governing authority or appointed  
26 by an officer of the county;

1 ~~(3)(C)~~ An authority member who is also a member of the governing authority of a city  
2 within the county or an official or employee of a city within the county; or

3 ~~(4)(D)~~ An authority member appointed by the governing authority of a city within the  
4 county or appointed by an officer of a city within the county.

5 ~~(e)(3)~~ All such real property and tangible personal property located on the premises of  
6 an airport as described in ~~subsections (a) and (b) of this Code section~~ paragraphs (1) and  
7 (2) of this subsection shall be returned for taxation to the tax commissioner or tax  
8 receiver of the county on behalf of which the airport authority functions. All such real and  
9 tangible personal property shall be subject to taxation by only the county on behalf of  
10 which the airport authority functions and not by any other county.

11 (b)(1) All real property and tangible personal property shall be returned for taxation and  
12 subject to taxation as provided in this subsection where such property is located on the  
13 premises of an airport which lies entirely within one county but such airport is owned or  
14 operated by a local airport authority which authority functions on behalf of more than one  
15 county.

16 (2) For the purposes of this subsection, an authority shall be considered as functioning  
17 on behalf of a county where any member of the authority is a member who meets any of  
18 the following descriptions:

19 (A) An authority member who is also a member of the county governing authority or  
20 an official or employee of the county;

21 (B) An authority member appointed by the county governing authority or appointed  
22 by an officer of the county;

23 (C) An authority member who is also a member of the governing authority of a city  
24 within the county or an official or employee of a city within the county; or

25 (D) An authority member appointed by the governing authority of a city within the  
26 county or appointed by an officer of a city within the county.

27 (3) All such real property and tangible personal property located on the premises of an  
28 airport as described in paragraphs (1) and (2) of this subsection shall be returned for  
29 taxation to the tax commissioner or tax receiver of the county in which the airport is  
30 located; provided, however, that all such real and tangible personal property shall be  
31 subject to taxation by each county on behalf of which the airport authority functions in  
32 the same proportion as that proportion of the total number of authority board members  
33 who are from such county, and the revenue collected by the county to which the property  
34 is returned shall be apportioned among and paid over to each county accordingly.

35 ~~(d)(c)~~ Nothing in this Code section shall apply with respect to any airport certificated  
36 under Title 14, Part 139, of the Code of Federal Regulations or shall apply with respect to  
37 the taxation of commercial airliners which shall be subject to Article 12 of this chapter and

1 other applicable provisions of law. With respect to aircraft which would otherwise be  
2 subject to the provisions of Code Section 48-5-16, the provisions of this Code section shall  
3 control over the provisions of Code Section 48-5-16. Except as specifically provided  
4 otherwise in the first sentence of this subsection, this Code section shall control over any  
5 other conflicting provisions of this chapter; but nothing in this Code section shall be  
6 construed as taking away the tax-exempt status of any property which is otherwise  
7 exempted by law from ad valorem taxation."

8 **SECTION 2.**

9 This Act shall become effective on January 1, 2006, and shall apply to all taxable years  
10 beginning on or after such date.

11 **SECTION 3.**

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