

House Bill 849

By: Representatives Butler of the 18th and Maxwell of the 17th

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 regarding ad valorem taxation, so as to repeal certain
3 provisions regarding the manner and time of making the state ad valorem tax levy; to provide
4 for a contingent effective date; to provide for applicability; to provide for automatic repeal
5 under certain circumstances; to repeal conflicting 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 regarding ad valorem taxation, is amended by striking Code Section
10 48-5-8, relating to the manner and time of making the state ad valorem tax levy, and inserting
11 in its place a new Code Section 48-5-8 to read as follows:

12 "48-5-8.

13 ~~The levy for state taxation shall be made by the Governor with the assistance of the~~
14 ~~commissioner. Each year, as soon as the value of the taxable property is substantially~~
15 ~~known by the commissioner, the commissioner shall assist the Governor in making the~~
16 ~~state levy. Immediately after the Governor has made the state levy, the commissioner shall~~
17 ~~send to each tax collector and tax commissioner written or printed notices of the~~
18 ~~Governor's order~~ Reserved."

19 **SECTION 2.**

20 This Act shall become effective on January 1, 2007, and shall be applicable to all taxable
21 years beginning on or after January 1, 2007; provided, however, that this Act shall only
22 become effective on January 1, 2007, upon the ratification of a resolution at the November,
23 2006, state-wide general election, which resolution amends the Constitution so as to
24 eliminate the annual levy of state ad valorem taxes on tangible property. If such resolution

1 is not so ratified, this Act shall not become effective and shall stand repealed in its entirety
2 on January 1, 2007.

3 **SECTION 3.**

4 All laws and parts of laws in conflict with this Act are repealed.