

Senate Bill 291 (RULES COMMITTEE SUBSTITUTE)

By: Senator Heath of the 31<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to change certain provisions relating to returns of real  
3 property and tangible personal property located on airports; to change certain provisions  
4 relating to the use of the county tax digest following certain orders of the state revenue  
5 commissioner; to provide effective dates; to provide for applicability; to repeal conflicting  
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

13 "48-5-15.1.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 ~~(d)~~(c) Nothing in this Code section shall apply with respect to any airport certificated  
 2 under Title 14, Part 139, of the Code of Federal Regulations or shall apply with respect to  
 3 the taxation of commercial airliners which shall be subject to Article 12 of this chapter and  
 4 other applicable provisions of law. With respect to aircraft which would otherwise be  
 5 subject to the provisions of Code Section 48-5-16, the provisions of this Code section shall  
 6 control over the provisions of Code Section 48-5-16. Except as specifically provided  
 7 otherwise in the first sentence of this subsection, this Code section shall control over any  
 8 other conflicting provisions of this chapter; but nothing in this Code section shall be  
 9 construed as taking away the tax-exempt status of any property which is otherwise  
 10 exempted by law from ad valorem taxation."

11 **SECTION 2.**

12 Said chapter is further amended in Code Section 48-5-345, relating to the use of the county  
 13 tax digest following certain orders of the state revenue commissioner, by striking paragraph  
 14 (1) of subsection (a) and inserting in lieu thereof the following:

15 "(a)(1) Upon the determination by the commissioner that a county tax digest is in proper  
 16 form, that the property therein that is under appeal is within the limits of Code Section  
 17 48-5-304, and that the digest is accompanied by all documents, statistics, and  
 18 certifications required by the commissioner, the commissioner shall issue a receipt for the  
 19 digest and enter an order authorizing the use of said digest for the collection of taxes.  
 20 Except as otherwise provided by Code Sections 48-5-299, 48-5-311, and 48-5-305, all  
 21 assessed valuations of real property on the digest shall be final at the time the  
 22 commissioner issues an order for the billing and collection of taxes."

23 **SECTION 3.**

24 This Act shall become effective upon its approval by the Governor or upon its becoming law  
 25 without such approval; except that Section 1 of this Act shall become effective on January  
 26 1, 2006, and shall apply to all taxable years beginning on or after such date.

27 **SECTION 4.**

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