

House Bill 380

By: Representatives Hill of the 21st, Scott of the 2nd, Stephens of the 164th, Parsons of the 42nd, Knight of the 126th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-3-3 of the Official Code of Georgia Annotated, relating to tax
2 execution by tax collectors and tax commissioners, so as to change certain provisions
3 regarding the mailing of bills or notices; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-3-3 of the Official Code of Georgia Annotated, relating to tax execution by
7 tax collectors and tax commissioners, is amended by revising subsection (e) to read as
8 follows:

9 "(e) ~~Whenever technologically feasible, the~~ The tax collector or tax commissioner, at the
10 time tax bills or any subsequent delinquent notices are mailed, shall also mail such bills or
11 notices to any new owner that at that time ~~appear~~ appears in the records of the county board
12 of assessors. The bills or notices shall be mailed to the address of record as found in the
13 county board of assessors' records."

14 style="text-align:center">**SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.