

House Bill 486

By: Representative Willard of the 49th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-359.1 of the Official Code of Georgia Annotated, relating to
2 contracts with the county tax commissioner to assess and collect municipal taxes and prepare
3 the tax digest, so as to change certain provisions regarding compensation to be paid to the
4 tax commissioner for additional duties; to provide for related matters; to provide an effective
5 date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-359.1 of the Official Code of Georgia Annotated, relating to contracts
9 with the county tax commissioner to assess and collect municipal taxes and prepare the tax
10 digest, is amended by revising subsection (a) as follows:

11 "(a) Any county and any municipality wholly or partially located within such county may
12 contract, subject to approval by the tax commissioner of the county, for the tax
13 commissioner to prepare the tax digest for such municipality; to assess and collect
14 municipal taxes in the same manner as county taxes; and, for the purpose of collecting such
15 municipal taxes, to invoke any remedy permitted for collection of municipal taxes. Any
16 contract authorized by this subsection between the county governing authority and a
17 municipality shall specify an amount to be paid by the municipality to the county which
18 amount will substantially approximate the cost to the county of providing the service to the
19 municipality. Notwithstanding the provisions of any other law, the tax commissioner is
20 authorized to ~~contract for and to~~ accept, receive, and retain compensation from the
21 ~~municipality~~ county for such additional duties and responsibilities in addition to that
22 compensation provided by law to be paid to the tax commissioner by the county."

23 **SECTION 2.**

24 This Act shall become effective upon its approval by the Governor or upon its becoming law
25 without such approval.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.