

## House Bill 486 (RULES COMMITTEE SUBSTITUTE)

By: Representative Willard of the 49<sup>th</sup>

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 an exception; to provide for related  
5 matters; to provide an effective 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)(1)(A) This paragraph shall apply to a county which has fewer than 130,000 tax  
12 parcels within such county.

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

1 (2)(A) This paragraph shall apply to any county which has 130,000 or more tax parcels  
2 within such county and to any municipality located wholly or partially in such county  
3 which municipality has less than 100,000 tax parcels within such municipality.

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

## 16 **SECTION 2.**

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

## 19 **SECTION 3.**

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