

The Senate State and Local Governmental Operations Committee offered the following substitute to HB 486:

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

1 such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.
2 Any contract authorized by this subsection between the county governing authority and
3 a municipality shall specify an amount to be paid by the municipality to the county
4 which amount will substantially approximate the cost to the county of providing the
5 service to the municipality. Notwithstanding the provisions of any other law, the tax
6 commissioner is authorized to accept, receive, and retain compensation from the county
7 for such additional duties and responsibilities in addition to that compensation provided
8 by law to be paid to the tax commissioner by the county."

9 **SECTION 2.**

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

12 **SECTION 3.**

13 All laws and parts of laws in conflict with this Act are repealed.