

House Bill 486 (AS PASSED HOUSE AND SENATE)

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 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 50,000 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.

26 (2)(A) This paragraph shall apply to any county which has 50,000 or more tax parcels
27 within such county.

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

13 **SECTION 2.**

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

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.