

House Bill 222 (AS PASSED HOUSE AND SENATE)

By: Representatives Mitchell of the 88th, Willard of the 49th, Millar of the 79th, Oliver of the 83rd, Lunsford of the 110th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the authority of counties to buy property sold under tax executions, so as to
3 prohibit county tax commissioners and certain employees from purchasing property offered
4 for sale under tax executions or tax foreclosure proceedings; to provide for criminal
5 penalties; to provide for status of certain sales, transfers, or acquisitions; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to the
10 authority of counties to buy property sold under tax executions, is amended by adding a new
11 Code section to read as follows:

12 "48-4-23.

13 (a) A tax commissioner and any person employed in the office of the tax commissioner
14 working on behalf of the tax commissioner shall not, directly or indirectly, acquire an
15 interest in, buy, or profit from any real property sold at public auction by the county for
16 which such tax commissioner or employee thereof serves for delinquent taxes, except that
17 such tax commissioner or employee thereof may purchase property sold at public auction
18 for delinquent taxes if such tax commissioner or employee has any ownership interest in
19 the property and had an ownership interest in the property at the time the taxes became
20 delinquent.

21 (b) Any person who violates subsection (a) of this Code section shall be guilty of a
22 misdemeanor and shall, upon conviction thereof, be punished by imprisonment for a period
23 of not more than one year, by a fine not to exceed \$1,000.00, or both.

24 (c) Any sale, transfer, or acquisition of interest in any real property in violation of this
25 Code section shall be void."

1 **SECTION 2.**

2 All laws and parts of laws in conflict with this Act are repealed.