

Senate Bill 348

By: Senators Hudgens of the 47th and Rogers of the 21st

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 33 of the Official Code of Georgia Annotated, relating to fees  
2 and taxes regarding insurance, so as to provide that the imposition of any fees or taxes for  
3 services provided by counties or municipal corporations upon insurance companies is in  
4 contravention of public policy; to provide for related matters; to provide an effective date;  
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 8 of Title 33 of the Official Code of Georgia Annotated, relating to fees and taxes  
9 regarding insurance, is amended by revising Code Section 33-8-8.2, relating to county and  
10 municipal corporation taxes on other than life insurance companies, by adding a new  
11 subsection (e) to read as follows:

12 "(e) It shall be in contravention of public policy for a county or a municipal corporation  
13 that levies taxes for county or municipal purposes on foreign, alien, and domestic insurance  
14 companies doing business in this state, as provided in subsection (a) of this Code section,  
15 to impose additional taxes or any other fees of any kind for services provided by such  
16 county or municipal corporation to such insurance companies or their insureds for  
17 accidents involving motor vehicles."

18 **SECTION 2.**

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

21 **SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.