

House Bill 1180

By: Representatives Hill of the 21st, Jerguson of the 22nd, Hamilton of the 23rd, and Byrd of the 20th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-3-3 of the Official Code of Georgia Annotated, relating to
2 executions by tax collectors and tax commissioners, so as to change certain provisions
3 regarding the payment of interest or penalties; to provide an effective date; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-3-3 of the Official Code of Georgia Annotated, relating to executions by
8 tax collectors and tax commissioners, is amended by revising paragraph (2) of subsection (e)
9 as follows:

10 "(2) A new purchaser of property shall not be required to pay the interest specified in
11 Code Section 48-2-40, or the penalty specified in either Code Section 48-2-44 or Code
12 Section 48-5-24, until 60 days after the tax collector or tax commissioner has forwarded
13 a tax bill to the new purchaser in accordance with paragraph (1) of this subsection. This
14 paragraph shall apply only to the tax bill applicable to the year in which the property was
15 purchased."

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20 All laws and parts of laws in conflict with this Act are repealed.