

Senate Bill 348

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

**AS PASSED SENATE**

**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 exceptions; to provide for related matters; to  
5 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 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 for accidents involving motor  
17 vehicles except for the following:

18 (1) Where the coverage for such services is expressly provided by an insurance company  
19 to the insured and the services are lawfully billed to the insured;

20 (2) Where emergency medical services are provided to the insured by the county or  
21 municipal corporation, whenever the insured's medical insurance covers the services  
22 provided and the insured assigns the right to collect to the service provider; or

23 (3) Where other services are provided to the insured by the county or municipal  
24 corporation which are expressly authorized by state or federal law to be billed directly to  
25 an insurance company."

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