

The House Committee on Ways and Means offers the following substitute to HB 339:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-161 of the Official Code of Georgia Annotated, relating to  
2 issuance of tax executions, so as to change certain provisions regarding collection of costs,  
3 commissions, interest, and penalties; to provide for execution administration fees; to provide  
4 for an effective date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-161 of the Official Code of Georgia Annotated, relating to issuance of tax  
8 executions, is amended by revising subsection (c) as follows:

9 "(c)(1) The officer in whose hands the execution is placed shall proceed at once to collect  
10 the execution and, when the execution is paid by the defendant voluntarily or by levy and  
11 sale, the officer shall enter the amount collected including all costs, commissions,  
12 interest, and penalties as provided by law on the execution. The officer shall return the  
13 execution to the tax collector or tax commissioner with the amount of tax collected. The  
14 tax collector or tax commissioner shall at once copy the entry of the officer on his  
15 execution docket and file the execution in his office.

16 ~~(2)(A) Once a levy is made or posted on the property of an execution is issued against~~  
17 ~~a delinquent or defaulting taxpayer, the collecting officer, sheriff, or ex officio sheriff~~  
18 ~~shall collect, in addition to any other costs, commissions, interest, and penalties, the~~  
19 ~~actual expenses incurred by the county collecting officer, sheriff, or ex officio sheriff~~  
20 ~~in issuing the execution and administering the collection thereof or levy thereof by~~  
21 ~~imposing a levy an execution administration fee which shall be 5 percent of the~~  
22 ~~delinquent tax or \$250.00, whichever is the lesser not exceed \$250.00 except as~~  
23 ~~provided in subparagraph (B) of this paragraph.~~

24 ~~(B) Regardless of any other provision of this paragraph, however, no such levy No~~  
25 ~~such execution administration fee shall be less than \$50.00 exceed \$75.00 if the levy~~  
26 ~~has not been made and posted on the property of a delinquent or defaulting taxpayer.~~

1 (3) The ~~levy~~ execution administration fee provided by paragraph (2) of this subsection  
2 shall likewise be charged and collected when the execution is enforced through  
3 garnishment as provided for in Code Section 48-3-12."

4 **SECTION 2.**

5 This Act shall become effective on July 1, 2008, and shall apply to executions issued on or  
6 after that date.

7 **SECTION 3.**

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