

Senate Bill 348

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

AS PASSED

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."

26 **SECTION 2.**

- 1 This Act shall become effective upon its approval by the Governor or upon its becoming law
- 2 without such approval.

3

SECTION 3.

- 4 All laws and parts of laws in conflict with this Act are repealed.