

Senate Bill 517

By: Senators Heath of the 31st, Rogers of the 21st, Seabaugh of the 28th, Cowsert of the 46th, Smith of the 52nd and others

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding ad valorem taxation, so as to revise and change
3 certain provisions regarding the manner and time of making the state ad valorem tax levy;
4 to provide for an effective date; to provide for applicability; to provide that this Act shall not
5 abate or affect prosecutions, punishments, penalties, administrative proceedings or remedies,
6 or civil actions related to certain violations; to provide for related matters; to repeal
7 conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
11 general provisions regarding ad valorem taxation, is amended by revising Code Section
12 48-5-8, relating to the manner and time of making the state ad valorem tax levy, as follows:
13 "48-5-8.

14 (a) Until the condition specified in subsection (b) of this Code section has been met, the
15 ~~The~~ levy for state taxation shall be made by the Governor with the assistance of the
16 commissioner. Each year, as soon as the value of the taxable property is substantially
17 known by the commissioner, the commissioner shall assist the Governor in making the
18 state levy. Immediately after the Governor has made the state levy, the commissioner shall
19 send to each tax collector and tax commissioner written or printed notices of the Governor's
20 order.

21 (b)(1) On January 1 of the calendar year following the year in which the revenue shortfall
22 reserve is funded in excess of \$500 million, the levy for state taxation shall be made by the
23 Governor with the assistance of the commissioner only for the purpose of defending the
24 state in an emergency. Each year of a state of emergency as declared by the Governor, as
25 soon as the value of the taxable property is substantially known by the commissioner, the
26 commissioner shall assist the Governor in making the state levy. Immediately after the

27 Governor has made the state levy, the commissioner shall send to each tax collector and
28 tax commissioner written or printed notices of the Governor's order.

29 (2) Solely, for purposes of any provision of this chapter which distributes intangible tax
30 revenues to the state based upon a proportion that the state millage rate and millage rates
31 of local tax jurisdictions bear to the total millage rate levied for all purposes, the state
32 millage rate shall equal one-fourth mill on each dollar of assessed value."

33 **SECTION 2.**

34 (a) This Act shall become effective upon its approval by the Governor or upon its becoming
35 law without such approval.

36 (b) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall not
37 be affected by the passage of this Act and shall continue to be governed by the provisions of
38 general law as it existed immediately prior to the effective date of this Act.

39 (c) This Act shall not abate any prosecution, punishment, penalty, administrative
40 proceedings or remedies, or civil action related to any violation of law committed prior to the
41 effective date of this Act.

42 **SECTION 3.**

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