

Senate Bill 251

By: Senator Hamrick of the 30th

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 costs; to provide for an  
4 effective date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 or her  
15 execution docket and file the execution in his or her office.

16 (2)(A) As used in this paragraph, the term 'costs' includes, but is not limited to, title  
17 examination expenses, certified mail expenses, attorney's fees, or other such necessary  
18 research expenses.

19 (B) Once a levy is made or posted on the property of an execution is issued against a  
20 delinquent or defaulting taxpayer, the sheriff or ex officio sheriff shall collect, in  
21 addition to any other costs, commissions, interest, and penalties, the actual expenses  
22 incurred by the county in issuing the execution and administering the levy by imposing  
23 a levy administration fee which shall be 5 percent of the delinquent tax or \$250.00,  
24 whichever is the lesser. Regardless of any other provision of this paragraph, however,  
25 no such levy administration fee shall be less than \$50.00.

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

29 **SECTION 2.**

30 This Act shall become effective on July 1, 2009, and shall apply to executions issued on or  
31 after that date.

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.