

House Bill 170

By: Representative Knight of the 126<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax  
2 executions, so as to change certain provisions regarding issuance of tax executions; to  
3 provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax executions,  
7 is amended by revising Code Section 48-3-1, relating to the issuance of tax executions, as  
8 follows:

9 "48-3-1.

10 The commissioner may issue an execution for the collection of any tax, fee, license,  
11 penalty, interest, or collection costs due the state. The execution shall be directed to all and  
12 singular sheriffs of this state or to the commissioner or his authorized representatives and  
13 shall command them to levy upon the goods, chattels, lands, and tenements of the taxpayer,  
14 provided that the commissioner may transmit such executions electronically. Each sheriff  
15 shall execute the execution as in cases of writs of execution from the superior courts.  
16 Whenever any writ of execution has been issued by the commissioner, the taxpayer, in  
17 order to obtain a determination of whether the tax is legally due, may tender to the levying  
18 officer his affidavit of illegality to the execution and, upon his payment of the tax if  
19 required as a condition precedent by the law levying the tax or upon his giving a good and  
20 solvent bond in such an amount to cover the total of any adverse judgment plus costs where  
21 the law does not require the payment of the tax as a condition precedent, the levying officer  
22 shall return the affidavit of illegality, except as otherwise provided by law, to the superior  
23 court of the county of the taxpayer's residence. The affidavit of illegality shall be  
24 summarily heard and determined by the court."

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