## ADOPTED

Senators Rogers of the 21st and Heath of the 31st offered the following amendment:

- Amend the Senate Finance Committee substitute to SB 234 by striking Section 1 in its entirety
  and renumbering Sections 2 through 14 as Sections 1 through 13 respectively.
- 3 By replacing lines 34 and 35 with the following:
- 4 Title 48 of the Official Code of Georgia Annotated, the "Georgia Public Revenue Code," is

5 amended in Code Section 48-3-3, relating to issuance of executions for nonpayment of taxes,

- 6 by adding a new subsection (g) to read as follows:
- 7 By replacing lines 50 through 52 with the following:
- 8 <u>taxpayer shall recover costs of litigation and all attorney's fees incurred in the action.</u>"
- 9 By replacing lines 494 through 495 with the following:
- 10recover costs of litigation and any attorney's fees incurred in the action. If the final11determination of value