

House Bill 715

By: Representatives Riley of the 50th, Willard of the 49th, Geisinger of the 48th, Jones of the 46th, Wilkinson of the 52nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 6 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to municipal taxation, so as to provide for limitations on certain contracts to assess
3 and collect municipal taxes and prepare tax digests; to provide an effective date; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Article 6 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
8 municipal taxation, is amended by revising Code Section 48-5-359.1, relating to contracts
9 to assess and collect municipal taxes and prepare tax digests, as follows:

10 "48-5-359.1.

11 (a)(1)(A) This paragraph shall apply to a county which has fewer than 50,000 tax
12 parcels within such county.

13 (B) Any county and any municipality wholly or partially located within such county
14 may contract, subject to approval by the tax commissioner of the county, for the tax
15 commissioner to prepare the tax digest for such municipality; to assess and collect
16 municipal taxes in the same manner as county taxes; and, for the purpose of collecting
17 such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.
18 Any contract authorized by this subsection between the county governing authority and
19 a municipality shall specify an amount to be paid by the municipality to the county
20 which amount will substantially approximate the cost to the county of providing the
21 service to the municipality. Notwithstanding the provisions of any other law, the tax
22 commissioner is authorized to contract for and to accept, receive, and retain
23 compensation from the municipality for such additional duties and responsibilities in
24 addition to that compensation provided by law to be paid to the tax commissioner by
25 the county.

26 (2)(A) This paragraph shall apply to any county which has 50,000 or more tax parcels
27 within such county.

28 (B) Any county and any municipality wholly or partially located within such county
29 may contract for the tax commissioner to prepare the tax digest for such municipality;
30 to assess and collect municipal taxes in the same manner as county taxes; and, for the
31 purpose of collecting such municipal taxes, to invoke any remedy permitted for
32 collection of municipal taxes. Any contract authorized by this subsection between the
33 county governing authority and a municipality shall specify an amount to be paid by the
34 municipality to the county which amount will substantially approximate the cost to the
35 county of providing the service to the municipality. Notwithstanding the provisions of
36 any other law, the tax commissioner is authorized to accept, receive, and retain
37 compensation from the county for such additional duties and responsibilities in addition
38 to that compensation provided by law to be paid to the tax commissioner by the county.

39 (3)(A) No contract which was entered into under this subsection prior to the effective
40 date of this Code section shall be in any way renewed or extended. Such contract shall
41 remain in force and effect only until the expiration date specified in such contract.

42 (B) No contract shall be entered into under this subsection on or after the effective date
43 of this Code section.

44 (C) Any contract, extension, or renewal which violates any provision of
45 subparagraph (A) or (B) of this paragraph shall be deemed contrary to public policy and
46 shall be unenforceable.

47 (b) With respect to any county for which the office of tax commissioner has not been
48 created, any reference in subsection (a) or (c) of this Code section to the tax commissioner
49 shall be deemed to refer to the tax receiver and the tax collector.

50 (c) Any county and any municipality wholly or partially located within such county may
51 contract for the tax commissioner of the county to prepare the tax digest for such
52 municipality; to assess and collect municipal taxes in the same manner as county taxes;
53 and, for the purpose of collecting such municipal taxes, to invoke any remedy permitted
54 for collection of municipal taxes. Any contract authorized by this subsection between the
55 county governing authority and a municipality shall specify an amount to be paid by the
56 municipality to the county which amount will substantially approximate the cost to the
57 county of providing the service to the municipality. The tax commissioner is specifically
58 prohibited from contracting for and accepting, receiving, and retaining compensation from
59 the municipality for such additional duties and responsibilities."

60 **SECTION 2.**

61 This Act shall become effective upon its approval by the Governor or upon its becoming law
62 without such approval.

63 **SECTION 3.**

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