

The House Committee on Ways and Means offers the following substitute to HB 407:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-24 of the Official Code of Georgia Annotated, relating to the
2 payment of taxes to county in which returns are made and penalty on delinquent tax
3 payments in certain counties, so as to change certain provisions relating to population
4 brackets and census application; to provide an effective date; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-24 of the Official Code of Georgia Annotated, relating to the payment of
9 taxes to county in which returns are made and penalty on delinquent tax payments in certain
10 counties, is amended by revising subsections (b) and (e) as follows:

11 "(b) In all counties having a population of not less than ~~625,000~~ 690,000 nor more than
12 ~~700,000~~ 800,000 according to the United States decennial census of ~~2000~~ 2010 or any
13 future such census, the taxes shall become due in two equal installments. One-half of the
14 taxes shall be due and payable on July 1 of each year and shall become delinquent if not
15 paid by August 15 in each year. The remaining one-half of the taxes shall be due and
16 payable on October 1 of each year and shall become delinquent if not paid by November
17 15 of each year. A penalty not to exceed 5 percent of the amount of each installment shall
18 be added to each installment that is not paid before the installment becomes delinquent.
19 Intangible taxes in one installment shall become due on October 1 of each year and shall
20 become delinquent if not paid by December 31. A penalty not to exceed 5 percent of the
21 amount of intangible taxes due shall be added to any installment that is not paid before it
22 becomes delinquent. All taxes remaining unpaid as of the close of business on December
23 31 of each year shall bear interest at the rate specified in Code Section 48-2-40, but in no
24 event shall an interest payment for delinquent taxes be less than \$1.00. The tax collectors
25 shall issue executions for delinquent taxes, penalties, and interest against each delinquent
26 taxpayer in their respective counties. Notwithstanding the foregoing, the governing

27 authority of any county subject to this subsection may change the tax due dates provided
28 in this subsection if the county's tax digest is not approved pursuant to Code Section
29 48-5-271 before July 1 of any year."

30 "(e) In all counties having a population of not less than ~~595,000~~ 680,000 nor more than
31 ~~660,000~~ 690,000 according to the United States decennial census of ~~2000~~ 2010 or any
32 future such census, the taxes shall become due and payable on August 15 in each year and
33 shall become delinquent if not paid by October 15 of each year. A penalty of 5 percent of
34 the tax due shall accrue on taxes not paid on or before October 15 of each year, and interest
35 shall accrue at the rate specified in Code Section 48-2-40 on the total amount of unpaid
36 taxes and penalty until both the taxes and the penalty are paid. The tax collectors shall
37 issue executions for delinquent taxes, penalties, and interest against each delinquent
38 taxpayer in their respective counties. Nothing contained in this subsection shall be
39 construed to impose any liability for the payment of any ad valorem taxes upon any person
40 for property which was not owned on January 1 of the applicable tax year."

41 **SECTION 2.**

42 This Act shall become effective July 1, 2012, in accord with the provisions of subparagraph
43 (d)(2)(D) of Code Section 1-3-1.

44 **SECTION 3.**

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