

House Bill 1209

By: Representatives Williamson of the 111th, Stephenson of the 92nd, Dawkins-Haigler of the 93rd, Kendrick of the 94th, Dickerson of the 95th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-301 of the Official Code of Georgia Annotated, relating to time
2 for presentation of tax returns by tax receiver or tax commissioner to board of assessors, so
3 as to repeal a population exception; to provide for related matters; to provide an effective
4 date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-301 of the Official Code of Georgia Annotated, relating to time for
8 presentation of tax returns by tax receiver or tax commissioner, is amended by revising such
9 Code section as follows:

10 "48-5-301.

11 ~~(a) Except as provided in subsection (b) of this Code section, not~~ Not later than April 11
12 in each year the tax receiver or tax commissioner of each county shall present the tax
13 returns of the county for the current year to the county board of tax assessors.

14 ~~(b) In all counties having a population of not less than 81,300 nor more than 89,000~~
15 ~~according to the United States decennial census of 1990 or any future such census, the tax~~
16 ~~receiver or tax commissioner of each such county shall present the tax returns of the county~~
17 ~~for the current year to the county board of tax assessors not later than March 11 of that~~
18 ~~year."~~

19 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.