

House Bill 412

By: Representative Harrell of the 106th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to provide the option to the taxpayer to receive tax bills or subsequent notices
3 via electronic transmission; to provide for procedures, conditions, and limitations; to provide
4 for related matters; to provide for an effective date; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
9 amended in Code Section 48-3-3, relating to executions by tax collectors and commissioners,
10 by revising paragraph (1) of subsection (e) as follows:

11 "(1)(A) Whenever technologically feasible, the tax collector or tax commissioner, at
12 the time tax bills or any subsequent delinquent notices are mailed, shall also mail such
13 bills or notices to any new owner that at that time appear in the records of the county
14 board of tax assessors. The bills or notices shall be mailed to the address of record as
15 found in the county board of tax assessors' records.

16 (B) Where offered, a taxpayer shall have the option of receiving tax bills or subsequent
17 delinquent notices via electronic transmission in lieu of receiving a paper bill via
18 first-class mail. The subject line of such electronic transmission shall show the words
19 'STATUTORY ELECTRONIC SERVICE' in capital letters, and the date shown on
20 such electronic transmission shall serve as a postmark. In any instance where such
21 electronic transmission proves undeliverable, the tax commissioner shall mail such tax
22 bill or subsequent delinquent notice to the address of record as found in the county
23 board of tax assessors' records."

24 **SECTION 2.**

25 Said title is further amended in Code Section 48-5-148, relating to interest on unpaid ad
 26 valorem taxes, by revising paragraph (3) of subsection (a) as follows:

27 "(3) Where offered, a taxpayer shall have the option of receiving notices of taxes due via
 28 electronic transmission in lieu of receiving a paper bill via first-class mail. The bills or
 29 notices shall be mailed to the address of record as found in the county board of tax
 30 assessors' records. The subject line of such transmission shall show the words
 31 'STATUTORY ELECTRONIC SERVICE' in capital letters, and the date shown on such
 32 transmission shall serve as a postmark. In any instance where such transmission proves
 33 undeliverable, the tax commissioner shall mail a bill to such address of record. After
 34 notices of taxes due are mailed out, each ~~Each~~ taxpayer shall be afforded 60 days from
 35 date of postmark to make full payment of taxes due before the taxes shall bear interest as
 36 provided in this Code section. This paragraph shall not apply in those counties in which
 37 a lesser time has been provided by law."

38 **SECTION 3.**

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

41 **SECTION 4.**

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