

House Bill 595

By: Representative Harrell of the 106th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 8 of Title 12 of the Official Code of Georgia
2 Annotated, relating to general provisions relative to solid waste management, so as to revise
3 enforcement authority for the collection of taxes, fees, or assessments owed for local solid
4 waste services; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Part 1 of Article 2 of Chapter 8 of Title 12 of the Official Code of Georgia Annotated,
8 relating to general provisions relative to solid waste management, is amended by revising
9 Code Section 12-8-39.3, relating to authorization to enforce collection of taxes, fees, or
10 assessments for solid waste services, as follows:

11 "12-8-39.3.

12 ~~(a)~~ Any city, county, or authority which operates a solid waste handling facility or
13 provides solid waste collection services or both and which levies and collects taxes, fees,
14 or assessments to accomplish the purposes of this part shall be further authorized to enforce
15 by ordinance or resolution the collection of such taxes, fees, or assessments ~~due a city,~~
16 ~~county, or authority~~ in the same manner as authorized by law for the enforcement of the
17 collection and payment of state taxes, fees, or assessments; provided, however, that the
18 amount of any unpaid taxes, fees, or assessments shall not be attached as a lien against the
19 property upon which such taxes, fees, or assessments are imposed. Any such ordinance or
20 resolution enacted by a county governing authority may provide that the tax commissioner
21 or tax collector of such county shall be the officer charged with the enforcement of its
22 provisions.

23 ~~(b) The provisions of this Code section shall apply to any taxes, fees, or assessments due~~
24 ~~a county, city, or authority under any ordinance or resolution in effect on July 1, 1992, or~~
25 ~~adopted thereafter."~~

26

SECTION 2.

27 All laws and parts of laws in conflict with this Act are repealed.