

House Bill 660

By: Representatives Pak of the 108th, Harrell of the 106th, Atwood of the 179th, Dollar of the 45th, Kelley of the 16th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding ad valorem taxation of property, so as to provide
3 definitions; to provide for the calculation of the costs of governmental affairs activities by
4 counties and municipalities which taxpayers may elect not to pay; to provide for related
5 matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding ad valorem taxation of property, is amended by adding a new
10 Code section to read as follows:

11 "48-5-34.

12 (a) As used in this Code section, the term:

13 (1) 'Costs of governmental affairs activities' means all costs, whether incurred directly
14 or indirectly, associated with governmental affairs activities by a county or municipality,
15 including, but not limited to, the salaries of all officials or employees of the county or
16 municipality whose jobs involve governmental affairs activities, payments to outside
17 contractors who engage in governmental affairs activities on behalf of the county or
18 municipality, dues paid to organizations which engage in governmental affairs activities
19 on behalf of such county or municipality individually or as a part of a larger group of
20 counties or municipalities, supplies and materials used in governmental affairs activities,
21 and similar expenses.

22 (2) 'Governmental affairs activities' means all functions and actions undertaken, directly
23 or indirectly, to support or oppose governmental action by another governmental entity
24 at the federal, state, county, municipal, or local level or to influence the actions or
25 decisions of officials of another governmental entity at the federal, state, county,
26 municipal, or local level.

27 (b) Each county and municipality shall calculate the costs of governmental affairs
28 activities for each fiscal year for such county or municipality and shall separately itemize
29 such costs on each ad valorem tax bill issued by such county and municipality on a pro rata
30 basis for each tax parcel based upon the assessed value of the tax parcel as a percentage of
31 all assessed property in such county or municipality. Such amount shall be optional for the
32 taxpayer to pay and the tax bill shall notify the taxpayer that the taxpayer may deduct such
33 amount from the total tax due and pay only the remaining amount of taxes due. The tax
34 bill shall be designed in such a way that the taxpayer may conveniently deduct such
35 optional amount from the total tax due and pay only the remaining amount of the taxes
36 owed. The taxpayer shall not be penalized in any way for deducting such pro rata costs of
37 such county's or municipality's governmental affairs activities."

38 **SECTION 2.**

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