

House Bill 412 (COMMITTEE SUBSTITUTE)

By: Representative Harrell of the 106<sup>th</sup>

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 for electronic service of certain notices; to provide for related  
3 matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

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

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

22 (ii) The commissioner shall develop and make available to tax commissioners a  
23 suitable form for use by taxpayers in exercising the option to receive tax bills or  
24 subsequent delinquent notices via electronic transmission. The tax commissioner  
25 shall retain the form showing that the taxpayer elected to receive electronic notices."

26 **SECTION 2.**

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

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

40 **SECTION 3.**

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