

House Bill 68

By: Representatives Spencer of the 180th, Tarvin of the 2nd, Caldwell of the 20th, Turner of the 21st, Gravley of the 67th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-9 of the Official Code of Georgia Annotated, relating to
2 persons liable for taxes on property, so as to waive payment requirement of such taxes less
3 than a certain amount; to provide for related matters; to provide for an effective date and
4 applicability; 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 Code Section 48-5-9 of the Official Code of Georgia Annotated, relating to persons liable
8 for taxes on property, is revised to read as follows:

9 "48-5-9.

10 (a) Taxes shall be charged against the owner of property if the owner is known and against
11 the specific property itself if the owner is not known. Life tenants and those who own and
12 enjoy the property shall be chargeable with the taxes on the property.

13 (b) If the amount of the property tax bill is \$5.00 or less, the taxpayer responsible for
14 paying the taxes shall not be mailed a tax bill or be otherwise notified of such liability and
15 the amount of such bill shall be waived. No property tax shall be due and payable on that
16 property from the taxpayer for that taxable year. No action shall be taken against such
17 taxpayer to collect the waived amount from the taxpayer."

18 style="text-align:center">**SECTION 2.**

19 This Act shall become effective on January 1, 2016, and shall be applicable to all taxable
20 years beginning on or after that date.

21 style="text-align:center">**SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.