

The Senate Committee on Finance offers the following substitute to HB 49:

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:

SECTION 1.

5 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
6 amended in Code Section 48-3-3, relating to issuance of tax executions by tax collectors and
7 commissioners, by revising paragraph (1) of subsection (e) as follows:
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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, or in addition to, receiving a paper bill via first-class mail. The tax bill shall be
17 transmitted to the taxpayer via e-mail, with delivery or read receipt requested, in
18 portable document format using all e-mail addresses provided by the taxpayer, and
19 the date shown on such transmission shall serve as a postmark. In any instance where
20 such transmission proves undeliverable, the tax commissioner shall mail such tax bill
21 or subsequent delinquent notice to the address of record as found in the county board
22 of tax assessors' records.

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

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SECTION 2.

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

"(3) In the discretion of the tax commissioner, a taxpayer shall have the option of receiving notices of taxes due via electronic transmission in lieu of, or in addition to, receiving a paper bill via first-class mail. The tax bill shall be transmitted to the taxpayer via e-mail, with delivery or read receipt requested, in portable document format using all e-mail addresses provided by the taxpayer, and the date shown on such transmission shall serve as a postmark. In any instance where such transmission proves undeliverable, the tax commissioner shall mail a bill to the address of record as found in the county board of tax assessors' records. After notices of taxes due are mailed out, each Each taxpayer shall be afforded 60 days from date of postmark to make full payment of taxes due before the taxes shall bear interest as provided in this Code section. The time period for payment provided for by this ~~This~~ paragraph shall not apply in those counties in which a lesser time has been provided by law."

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SECTION 3.

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