

Senate Bill 229

By: Senator McKoon of the 29th

**AS PASSED SENATE**

**A BILL TO BE ENTITLED**

**AN ACT**

1 To provide that the tax commissioner of the Columbus Consolidated Government shall retain  
 2 a specified percentage of school taxes collected by said commissioner and remit the same to  
 3 the governing authority of Columbus Consolidated Government to reimburse the  
 4 consolidated government for the cost of collecting school taxes; to provide for a statement  
 5 of intention and the authority for this Act; to provide an effective date; to repeal conflicting  
 6 laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 The tax commissioner of the Columbus Consolidated Government shall remit all school taxes  
 10 collected by said commissioner to the Board of Education of Muscogee County, provided  
 11 that 1 percent of the school taxes collected shall be retained by the tax commissioner and  
 12 remitted to the governing authority of the Columbus Consolidated Government to reimburse  
 13 the consolidated government for the cost of collecting school taxes.

14 **SECTION 2.**

15 It is the intention of this Act to reduce the amount authorized by subsection (a) of Code  
 16 Section 48-5-404 of the O.C.G.A. as reimbursement to counties for the collection of school  
 17 taxes, and this Act is specifically authorized pursuant to Article VIII, Section VI, Paragraph  
 18 III of the Constitution of the State of Georgia.

19 **SECTION 3.**

20 This Act shall become effective on July 1, 2017.

21 **SECTION 4.**

22 All laws and parts of laws in conflict with this Act are repealed.