

House Bill 729 (COMMITTEE SUBSTITUTE)

By: Representatives Harrell of the 106<sup>th</sup>, Frye of the 118<sup>th</sup>, Corbett of the 174<sup>th</sup>, Bentley of the 139<sup>th</sup>, and Teasley of the 37<sup>th</sup>

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 repeal  
3 certain provisions relating to state ad valorem tax; to provide for related matters; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 general provisions regarding ad valorem taxation of property, is amended by repealing Code  
9 Section 48-5-8, relating to the manner and time of making the state ad valorem tax levy, as  
10 follows:

11 "48-5-8.

12 ~~(a) Subject to the conditions specified in subsection (b) of this Code section, the levy for~~  
13 ~~state taxation shall be made by the Governor with the assistance of the commissioner.~~  
14 ~~Each year, as soon as the value of the taxable property is substantially known by the~~  
15 ~~commissioner, the commissioner shall assist the Governor in making the state levy.~~  
16 ~~Immediately after the Governor has made the state levy, the commissioner shall send to~~  
17 ~~each tax collector and tax commissioner written or printed notices of the Governor's order.~~

18 ~~(b)(1) For taxable years beginning on or after January 1, 2011, and prior to January 1,~~  
19 ~~2012, the levy under subsection (a) of this Code Section shall be 0.25 mills.~~

20 ~~(2) For taxable years beginning on or after January 1, 2012, and prior to January 1, 2013,~~  
21 ~~the levy under subsection (a) of this Code Section shall be 0.2 mills.~~

22 ~~(3) For taxable years beginning on or after January 1, 2013, and prior to January 1, 2014,~~  
23 ~~the levy under subsection (a) of this Code Section shall be 0.15 mills.~~

24 ~~(4) For taxable years beginning on or after January 1, 2014, and prior to January 1, 2015,~~  
25 ~~the levy under subsection (a) of this Code Section shall be 0.1 mills.~~

26 ~~(5) For taxable years beginning on or after January 1, 2015, and prior to January 1, 2016,~~  
27 ~~the levy under subsection (a) of this Code Section shall be 0.05 mills.~~

28 ~~(6)(A) For taxable years beginning on or after January 1, 2016, there shall be no levy~~  
29 ~~for state taxation under subsection (a) of this Code section.~~

30 ~~(B) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years~~  
31 ~~shall not be affected by this subsection and shall continue to be governed by the~~  
32 ~~provisions of this Code section as it existed immediately prior to May 12, 2010.~~

33 ~~(C) This subsection shall not abate any prosecution, punishment, penalty,~~  
34 ~~administrative proceedings or remedies, or civil action related to any violation of law~~  
35 ~~committed prior to May 12, 2010.~~

36 ~~(c) Each fiscal authority issuing an ad valorem property tax bill shall place a prominent~~  
37 ~~notice on each taxpayer's ad valorem tax bill in substantially the following form:~~

38 ~~"This gradual reduction and elimination of the state property tax and the reduction in your~~  
39 ~~tax bill this year is the result of property tax relief passed by the Governor and the House~~  
40 ~~of Representatives and the Georgia State Senate." Reserved."~~

41 **SECTION 2.**

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