

House Bill 979

By: Representatives Martin of the 49th, Jones of the 47th, Hatchett of the 150th, Silcox of the 52nd, and Harrell of the 106th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to modify provisions for contracting with or between a
3 county, municipality, or the county tax commissioner for services by the county tax
4 commissioner to assess and collect municipal and special district taxes and prepare the tax
5 digest; to prohibit additional remuneration for tax commissioners paid on a salary basis; to
6 provide for recapture of erroneously received funds; to provide for related matters; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
11 taxation of property, is amended by revising Code Section 48-5-359.1, relating to contracts
12 with the county tax commissioner to assess and collect municipal taxes and prepare the tax
13 digest, as follows:

14 "48-5-359.1.

15 ~~(a)(1)(A) This paragraph shall apply to a county which has fewer than 50,000 tax parcels~~
16 ~~within such county.~~

17 ~~(B) Any county and any municipality wholly or partially located within such county~~
18 ~~may contract, subject to approval by the tax commissioner of the county, for the tax~~
19 ~~commissioner to prepare the tax digest for such municipality; to assess and collect~~
20 ~~municipal taxes in the same manner as county taxes; and, for the purpose of collecting~~
21 ~~such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.~~
22 ~~Any contract authorized by this subsection between the county governing authority and~~
23 ~~a municipality shall specify an amount to be paid by the municipality to the county~~
24 ~~which amount will substantially approximate the cost to the county of providing the~~
25 ~~service to the municipality. Notwithstanding the provisions of any other law, the tax~~
26 ~~commissioner is authorized to contract for and to accept, receive, and retain~~
27 ~~compensation from the municipality for such additional duties and responsibilities in~~

28 ~~addition to that compensation provided by law to be paid to the tax commissioner by~~
 29 ~~the county.~~

30 ~~(2)(A) This paragraph shall apply to any county which has 50,000 or more tax parcels~~
 31 ~~within such county.~~

32 ~~(B)~~ Any county and any municipality wholly or partially located within such county
 33 may contract for the tax commissioner to prepare the tax digest for such municipality;
 34 to assess and collect municipal and special district taxes in the same manner as county
 35 taxes; and, for the purpose of collecting such municipal and special district taxes, to
 36 invoke any remedy permitted for collection of municipal and special district taxes. Any
 37 contract authorized by this subsection between the county governing authority and a
 38 municipality shall specify an amount to be paid by the municipality to the county which
 39 amount will substantially approximate the cost to the county of providing the service
 40 to the municipality.

41 (b) Notwithstanding the provisions of any other law, the on and after July 1, 2020, a tax
 42 commissioner is authorized to who is compensated on a salary basis shall not accept,
 43 receive, and or retain compensation, commissions, fees, or any other forms of personal
 44 remuneration from the county for such additional duties and responsibilities in addition
 45 to that except the compensation provided by law to be paid to the tax commissioner by
 46 the county pursuant to Code Section 48-5-183. Any amount erroneously paid to or
 47 accepted, received, or retained by a tax collector or tax commissioner shall be recovered
 48 by the state revenue commissioner from such tax collector or tax commissioner and paid
 49 into the general fund of the county.

50 ~~(b)(c)~~ With respect to any county for which the office of tax commissioner has not been
 51 created, any reference in subsection (a) of this Code section to the tax commissioner shall
 52 be deemed to refer to the tax receiver and the tax collector."

53 **SECTION 2.**

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