

The House Committee on Governmental Affairs offers the following substitute to HB 1045:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 33-8-8.3 of the Official Code of Georgia Annotated, relating to the
2 funding of services, or reduction of ad valorem taxes, in unincorporated areas of counties and
3 powers and duties of governing authority, so as to include flood risk reduction in the
4 enumerated list of county purposes for which county ad valorem taxes or county corporation
5 taxes based upon gross direct insurance premiums shall be used; to provide for a definition;
6 to provide for an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 33-8-8.3 of the Official Code of Georgia Annotated, relating to the funding of
10 services, or reduction of ad valorem taxes, in unincorporated areas of counties and powers
11 and duties of governing authority, is amended as follows:

12 "(a) The proceeds from the county taxes levied for county purposes, as provided by this
13 chapter, shall be separated from other county funds and shall be used by the county
14 governing authorities solely for the purpose of either:

15 (1) Funding the provision of the following services to inhabitants of the unincorporated
16 areas of such counties directly or by intergovernmental contract as authorized by Article
17 IX, Section III, Paragraph I of the Constitution of the State of Georgia:

18 (A) Police protection, except such protection provided by the county sheriff;

19 (B) Fire protection;

20 (C) Curbside or on-site residential or commercial garbage and solid waste collection;

21 (D) Curbs, sidewalks, and street lights; and

22 (E) Flood risk reduction. For purposes of this paragraph, the term 'flood risk reduction'
23 shall mean policies adopted or projects implemented by a county to reduce the risks
24 from flood events to residents of or property located in unincorporated areas of such
25 county that are prone to experiencing floods. Such policies or projects may include but
26 are not limited to the creation of flood risk management strategies and plans.

27 installation of storm-water management infrastructure, and acquisition of high-risk
 28 properties; and

29 ~~(E)~~(F) Such other services as may be provided by the county governing authority for
 30 the primary benefit of the inhabitants of the unincorporated area of the county; or

31 (2) Reducing ad valorem taxes of the inhabitants of the unincorporated areas of those
 32 counties in which the governing authority of a county does not provide any of the
 33 services enumerated in paragraph (1) of this subsection to inhabitants of the
 34 unincorporated areas. In fixing the ad valorem tax millage rate for the year, the
 35 governing authorities of such counties shall be authorized and directed to reduce such ad
 36 valorem tax millage rate on taxable property within the unincorporated areas of such
 37 counties to offset any of the proceeds derived from any tax provided for in this chapter
 38 which cannot be expended pursuant to paragraph (1) of this subsection.

39 (b) In the adoption of the budget utilizing any of the funds derived from the tax imposed
 40 by Code Sections 33-8-8.1 and 33-8-8.2 the governing authority of a county shall specify
 41 in such budget the amount of such funds expended as authorized by paragraph (1) of
 42 subsection (a) of this Code section or used to reduce ad valorem taxes as provided in
 43 paragraph (2) of subsection (a) of this Code section. Said budget shall also specify the
 44 amount of any other funds expended for such purpose or purposes as are authorized to be
 45 expended for services referred to in paragraph (1) of subsection (a) of this Code section.
 46 Such provisions shall be spread on the minutes of the meeting at which such budget is
 47 adopted."

48 **SECTION 2.**

49 This Act shall become effective upon its approval by the Governor or upon its becoming law
 50 without such approval.

51 **SECTION 3.**

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