

House Bill 835

By: Representatives Mitchell of the 106th, Moore of the 95th, McLeod of the 105th, Park of the 101st, Kennard of the 102nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 6 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to municipal taxation, so as to provide that contracts between a county and a
3 municipality for the tax commissioners to prepare the municipal tax digests and collect
4 municipal taxes are not subject to approval of the tax commissioner; to authorize counties
5 to pay tax commissioners additional compensation for such services; to provide for related
6 matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 6 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
10 municipal taxation, is amended by revising Code Section 48-5-359.1, relating to contract
11 with county tax commissioner to assess and collect municipal taxes and prepare tax digest,
12 as follows:

13 "48-5-359.1.

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

16 ~~(B)~~ Any county and any municipality wholly or partially located within such county
17 may contract, ~~subject to approval by the tax commissioner of the county,~~ for the tax
18 commissioner to prepare the tax digest for such municipality; to assess and collect
19 municipal taxes in the same manner as county taxes; and, for the purpose of collecting
20 such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.
21 Such contract shall not be subject to the approval of the tax commissioner. Any
22 contract authorized by this subsection between the county governing authority and a
23 municipality shall specify an amount to be paid by the municipality to the county which
24 amount will substantially approximate the cost to the county of providing the service
25 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~~ the
28 county may, but is not required to, offer compensation in addition to that compensation
29 provided by law to be paid to the tax commissioner by 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 taxes in the same manner as county taxes; and, for the~~
35 ~~purpose of collecting such municipal taxes, to invoke any remedy permitted for~~
36 ~~collection of municipal taxes. Any contract authorized by this subsection between the~~
37 ~~county governing authority and a municipality shall specify an amount to be paid by the~~
38 ~~municipality to the county which amount will substantially approximate the cost to the~~
39 ~~county of providing the service to the municipality. Notwithstanding the provisions of~~
40 ~~any other law, the tax commissioner is authorized to accept, receive, and retain~~
41 ~~compensation from the county for such additional duties and responsibilities in addition~~
42 ~~to that compensation provided by law to be paid to the tax commissioner by the county.~~

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

46 **SECTION 2.**

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