

House Bill 1333

By: Representative Kelley of the 16th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 30 of Title 36 of the Official Code of Georgia Annotated, relating to
2 general provisions applicable to municipal corporations only, so as to provide for the
3 calculation of the costs of governmental affairs activities by municipalities which taxpayers
4 may elect not to pay; to provide for definitions; to provide for related matters; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 30 of Title 36 of the Official Code of Georgia Annotated, relating to general
9 provisions applicable to municipal corporations only, is amended by adding a new Code
10 section to read as follows:

11 "36-30-14.

12 (a) As used in this Code section, the term:

13 (1) 'Costs of governmental affairs activities' means all costs, whether incurred directly
14 or indirectly, associated with governmental affairs activities by a municipality, including,
15 but not limited to, the salaries of all officials or employees of the municipality whose
16 jobs involve governmental affairs activities; payments to outside contractors who engage

17 in governmental affairs activities on behalf of the municipality; dues paid to
18 organizations which engage in governmental affairs activities on behalf of such
19 municipality individually or as a part of a larger group of municipalities; supplies and
20 materials used in governmental affairs activities; and similar expenses.

21 (2) 'Governmental affairs activities' means all functions and actions undertaken, directly
22 or indirectly, to support or oppose governmental action by another governmental entity
23 at the federal, state, county, municipal, or local level or to influence the actions or
24 decisions of officials of another governmental entity at the federal, state, county,
25 municipal, or local level.

26 (b) Each municipality shall calculate the costs of governmental affairs activities for each
27 fiscal year for such municipality and shall separately itemize such costs on each ad
28 valorem tax bill issued by such municipality on a pro rata basis for each tax parcel based
29 upon the assessed value of the tax parcel as a percentage of all assessed property in such
30 municipality. Such amount shall be optional for the taxpayer to pay and the tax bill shall
31 notify the taxpayer that the taxpayer may deduct such amount from the total tax due and
32 pay only the remaining amount of taxes due. The tax bill shall be designed in such a way
33 that the taxpayer may conveniently deduct such optional amount from the total tax due and
34 pay only the remaining amount of the taxes owed. The taxpayer shall not be penalized in
35 any way for deducting such pro rata costs of such municipality's governmental affairs
36 activities."

37 **SECTION 2.**

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