House Bill 1440 (AS PASSED HOUSE AND SENATE)

By: Representatives Forster of the 3rd, Post 1, Joyce of the 2nd, and White of the 3rd, Post 2

A BILL TO BE ENTITLED

AN ACT

To amend an Act creating the office of tax commissioner of Catoosa County, approved February 10, 1937 (Ga. L. 1937, p. 1267), as amended, particularly by an Act approved April 25, 2002 (Ga. L. 2002, p. 4659), so as to increase the clerical allowance for the tax commissioner; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act creating the office of tax commissioner of Catoosa County, approved February 10, 1937 (Ga. L. 1937, p. 1267), as amended, particularly by an Act approved April 25, 2002 (Ga. L. 2002, p. 4659), is amended by striking Section 5 and inserting in lieu thereof a new Section 5 to read as follows:

"SECTION 5.

The compensation of the tax commissioner of Catoosa County, as full compensation for any and all duties performed by the tax commissioner as receiver and collector of school district and school bond taxes and of county taxes for the first 90 percent of the ad valorem net digest, shall be a fixed salary of $6,000.00 per annum, to be paid in equal semimonthly installments. In addition to said $6,000.00 annual salary, the tax commissioner shall, when acting as ex officio sheriff, be entitled to an additional salary of $200.00 per month, as provided for in subsection (c) of Code Section 48-5-137 of the O.C.G.A. There shall also be paid to the tax commissioner, but not as personal funds of the tax commissioner, the sum of $230,000.00 per annum, to be paid in equal semimonthly installments for clerical help necessary for the performance of the duties of said office. Said tax commissioner shall be entitled to the commissions now allowed tax collectors on all state, professional, and special taxes and on all taxes collected in excess of 90 percent of the total taxes due according to the ad valorem net digest, which total taxes due shall include, without being limited to, those motor vehicle taxes listed in said digest. Said commissioner shall be

entitled to a commission of 10 percent of all collections in excess of 90 percent of the total taxes due according to the tax net digest and said commissioner´s entitlement thereto shall be unaffected by any salary limitation set forth in paragraph (3) of subsection (c) of Code Section 48-5-180 of the O.C.G.A. Said tax commissioner shall also be entitled to the fees now allowed tax commissioners for motor vehicle license tags and for certain motor vehicle title transactions pursuant to Chapters 2 and 3 of Title 40 of the O.C.G.A. Said tax commissioner shall also be entitled to the commission now allowed tax collectors on intangible taxes pursuant to Code Section 48-6-73 of the O.C.G.A. All commissions due to said tax commissioner for school taxes, school bond taxes, and any and all other taxes not hereinabove specifically mentioned shall be paid into the county treasury. All allowances and salaries paid under this Act shall be paid directly by the county treasurer to the person or persons performing such clerical help and no person performing such clerical help for the tax commissioner shall be related to said commissioner closer than the fifth degree of consanguinity or affinity. In the event the maximum allowance for clerical help is not needed for such purpose, the unused portion thereof shall remain as part of the general funds of the county.″

SECTION 2.

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