House Bill 380 (AS PASSED HOUSE AND SENATE)

By: Representatives Hill of the 21st, Scott of the 2nd, Stephens of the 164th, Parsons of the 42nd, Knight of the 126th, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-3-3 of the Official Code of Georgia Annotated, relating to tax execution by tax collectors and tax commissioners, so as to change certain provisions regarding the mailing of bills or notices; to provide for applicability of interest and penalties; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-3-3 of the Official Code of Georgia Annotated, relating to tax execution by tax collectors and tax commissioners, is amended by revising subsection (e) to read as follows:

"(e)(1) Whenever technologically feasible, the tax collector or tax commissioner, at the time tax bills or any subsequent delinquent notices are mailed, shall also mail such bills or notices to any new owner that at that time appear in the records of the county board of assessors. The bills or notices shall be mailed to the address of record as found in the county board of assessors´ records.

(2) A new purchaser of property shall not be required to pay the interest specified in Code Section 48-2-40, or the penalty specified in Code Section 48-2-44, until 60 days after the tax collector or tax commissioner has forwarded a tax bill to the new purchaser in accordance with paragraph (1) of this subsection. This paragraph shall apply only to the tax bill applicable to the year in which the property was purchased."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.