

House Bill 140

By: Representatives Stephens of the 164<sup>th</sup>, Harrell of the 106<sup>th</sup>, Rutledge of the 109<sup>th</sup>, Carson of the 46<sup>th</sup>, and Martin of the 49<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to tax  
2 sales, so as to change certain provisions regarding procedures for sales under tax levies and  
3 executions; to provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to tax sales, is  
7 amended in Code Section 48-4-1, relating to procedures for sales under tax levies and  
8 executions, by revising subparagraph (a)(1)(A) as follows:

9 "(A) In cases of executions issued by a county officer for ad valorem taxes, to the  
10 defendant's last known address as listed in the records of the tax commissioner of the  
11 county that issued the tax execution;"

12 style="text-align:center">**SECTION 2.**

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

15 style="text-align:center">**SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.