

The House Committee on Ways and Means offers the following substitute to HB 979:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to modify provisions for contracting with or between a
3 county, municipality, or the county tax commissioner for services by the county tax
4 commissioner to assess and collect municipal and special district taxes and prepare the tax
5 digest; to require additional remuneration for tax commissioners paid on a salary basis to be
6 paid only by the county; to provide for recapture of erroneously received funds; to provide
7 for related matters; to provide for an effective date and applicability; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

11 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
12 taxation of property, is amended by revising Code Section 48-5-359.1, relating to contracts
13 with the county tax commissioner to assess and collect municipal taxes and prepare the tax
14 digest, as follows:

15 "48-5-359.1.

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

18 (B) Any county and any municipality wholly or partially located within such county
19 may contract, subject to approval by the tax commissioner of the county, for the tax
20 commissioner to prepare the tax digest for such municipality; to assess and collect
21 municipal taxes and all other taxes assessed based on the municipal tax digest in the
22 same manner as county taxes; and, for the purpose of collecting such municipal taxes,
23 to invoke any remedy permitted for collection of municipal taxes. Any contract
24 authorized by this subsection between the county governing authority and a
25 municipality shall specify an amount to be paid by the municipality to the county which
26 amount will substantially approximate the cost to the county of providing the service
27 to the municipality. ~~Notwithstanding the provisions of any other law, the tax~~

28 ~~commissioner is authorized to contract for and to accept, receive, and retain~~
 29 ~~compensation from the municipality for such additional duties and responsibilities in~~
 30 ~~addition to that compensation provided by law to be paid to the tax commissioner by~~
 31 ~~the county.~~

32 (2)(A) This paragraph shall apply to any county which has 50,000 or more tax parcels
 33 within such county.

34 (B) Any county and any municipality wholly or partially located within such county
 35 may contract for the tax commissioner to prepare the tax digest for such municipality;
 36 to assess and collect municipal taxes and all other taxes assessed based on the
 37 municipal tax digest in the same manner as county taxes; and, for the purpose of
 38 collecting such municipal taxes, to invoke any remedy permitted for collection of
 39 municipal taxes. Any contract authorized by this subsection between the county
 40 governing authority and a municipality shall specify an amount to be paid by the
 41 municipality to the county which amount will substantially approximate the cost to the
 42 county of providing the service to the municipality.

43 (b) Notwithstanding the provisions of any other law, the a tax commissioner is authorized
 44 to who is compensated on a salary basis as provided in Code Section 48-5-183 shall not
 45 accept, receive, and or retain compensation, commissions, fees, or any other forms of
 46 personal remuneration related to additional duties and responsibilities described in
 47 subsection (a) of this Code section except payments made directly from the county general
 48 fund as commensurate compensation for such additional duties and responsibilities. Such
 49 payments shall be made in addition to that compensation provided by law to be paid to the
 50 tax commissioner by the county pursuant to Code Section 48-5-183. Any sum paid to or
 51 accepted, received, or retained by a tax commissioner in a manner inconsistent with this
 52 subsection shall be recovered by the state revenue commissioner from such tax
 53 commissioner and paid into the general fund of his or her county.

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

57 SECTION 2.

58 This Act shall become effective upon its approval by the Governor or upon its becoming law
 59 without such approval and shall become applicable on and after such date, or on the part of
 60 each county or municipality with a contract pursuant to Code Section 48-5-359.1, upon the
 61 expiration of the current fiscal or calendar year in which such contract was executed and
 62 shall be applicable thereafter.

63

SECTION 3.

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