

The House Committee on Ways and Means offers the following substitute to HB 159:

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding ad valorem taxation of property, so as to provide that
3 property tax bills shall not include any nontax related fees or assessments; to provide for
4 applicability; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding ad valorem taxation of property, is amended by adding a new
10 Code section to read as follows:

11 "48-5-33.

12 (a) No property tax bill issued by the tax commissioner or other local fiscal authority for
13 the collection and payment of ad valorem taxes on tangible property shall include any
14 nontax related fees or assessments, such as, including but not limited to, stormwater service
15 fees or solid waste service fees. Any collection and payment of such nontax related fees
16 and assessments shall be addressed in separate billings from property tax bills; provided,
17 however, that this shall not preclude a tax commissioner or other local fiscal authority from
18 including multiple billings in the same mailing.

19 (b) If the taxpayer remits only a partial payment, such partial payment shall first be applied
20 to the outstanding balance of ad valorem taxes on real property which are due and payable.

21 (c) This Code section shall be applicable to all taxable years beginning on or after January
22 1, 2014."

23 **SECTION 2.**

24 All laws and parts of laws in conflict with this Act are repealed.