

# Update SINE DIE 2012

## April 4

### **HB 29 Rep. Heard; Tax Amnesty**

#### **FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

HB 29 was amended to remove ad valorem tax for tax amnesty.

House Bill 29 provided for a Tax Amnesty for persons having a state tax liability for dates commencing from 1991 through 2009.

### **HB 31 Rep. Lindsey; Assessing real property**

#### **FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

This bill limited the increase of assessed value of property to a total of 9% over a three year period when the property is owned by the same person. It also limited increases from one year to the next to 3% or the percent change in the rate of economic inflation as determined by the Revenue Commissioner, whichever is less.

If the property was sold, then it may be assessed at fair market value and any increase in assessed value phased in over a period of seven years. Any substantial improvement or addition may also be added to the fair market assessed value.

### **HB 34 Rep. Setzler; Tax credit ESPLOST**

#### **FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

INTRODUCED 1/25/2011 ASSIGNED TO WAYS AND MEANS COMMITTEE

NO ACTION TAKEN THIS SESSION

House Bill 34 authorized the proceeds of a SPLOST to be used for a tax credit for reduction of ad valorem tax liability and the proceeds of an education SPLOST to be also used for a tax credit for ad valorem tax purposes.

### **HB 48 Rep. Powell; Freeport Exemption**

#### **AWAITING SIGNATURE OF THE GOVERNOR**

**HOUSE AGREED TO SENATE SUBSTITUTE TO HB 48 ON 3/14/2012**

(LC 34 3369S)

HB 48 was amended to ensure that Caterpillar's equipment awaiting shipment would not be subject to inventory or ad valorem tax.

House Bill 48 provided for an additional level 2 Freeport exemption of business inventory from ad valorem taxation when such exemption has been authorized by the governing authority of a county or municipality and after approval of the electors of such county or municipality.

### **HB 115 Rep. Parsons; 9 digit zip codes**

#### **FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

House Bill 115 required that 9 digit zip codes be used for the levy, imposition, collection, or distribution of sales and use taxes by any county or municipality. It also provided that the 9 digit zip code be used for the



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employees; new employees not Retirement System of Georgia

members

### **AMENDED TO SB 286**

PASSED HOUSE RETIREMENT COMMITTEE 2/9/2012

ON HOUSE GENERAL CALENDAR

This bill prohibits future tax commissioners and their staff from joining the ERS provided, however, that these individuals may join if they are willing to pay the state's portion of the retirement system.

Both authors (Sen. Heath and Rep. Maxwell) agreed that the House language be substituted into SB 286 for consideration by the full House.

\*The House Substitute to SB 286 passed the House Retirement Committee 3/14/2012

### **HB 259 Rep. Geisinger; Revise motor vehicle taxation**

**AWAITING SIGNATURE OF THE GOVERNOR**

**PASSED AS PART OF THE GOVERNOR'S TAX REFORM PACKAGE**

The final version ensured that no negative fiscal impact would be experienced by local governments.

This bill removes both the sales tax and ad valorem tax from motor vehicles and replaces the revenue lost with a state and local title fee. The tax collectors and/or tax commissioners of the county governments will collect the title fees and remit to both the state and other local governments.

### **HB 291 Rep. Harrell; Remove non-tax fees on tax bill (LC 33 4701S)**

**\*An amended version was placed on SB 234 which failed to pass SINE DIE**

REP. HARRELL ATTEMPTED TO AMEND HB 291 TO SB 234

The latest version of SB 234 allowed multiple billings on the property tax bill. When partial payments are made, the partial payment shall be first applied to the outstanding balance of ad valorem taxes.

### **HB 893 Rep. Harrell; Repeals the collection of taxes for solid waste management**

**FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

INTRODUCED 2/6/2012 ASSIGNED TO NATURAL RESOURCES COMMITTEE

No further consideration of HB 893 was made this session.

This bill repealed the authorization to enforce collection of taxes, fees, or assessments in Code Section 12-8-39.3 related to solid waste management.

### **HB 381 Rep. Lindsey; Extend limitation on property valuations**

**FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

This bill extended the moratorium on any increase to the assessed value of all classes of property for tax years 2011 continuing through December 31, 2014. The moratorium did not apply to corrections to manifest factual errors or omissions in the valuation of a property. It also allowed assessed property values to decrease. Any additions or improvements to the property were to be valued at fair market value. Additionally, if a property was rezoned, subdivided, or combined with another property at the request of the owner, the property was allowed to be valued at fair market value. Counties would not be subject to the 1/4 mill penalty or \$5.00 per parcel penalty for digest deficiencies. The provisions of this chapter would have been repealed on January 1, 2015.

#### **FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

This bill provided that a property enrolled in a Conservation Use Covenant used for the collection and conversion of solar energy would not constitute a breach of a covenant when less than half of the property enrolled in the covenant is used for this purpose or does not constitute another business.

#### **HB 715 Rep. Riley; Primarily a concern of GATO**

##### **\*An amended version was placed on SB 234 failed**

This legislation concerned the tax commissioners in that it would have directed the commissioners to collect taxes and/or other fees from municipalities without their consent. The version that passed out of committee was amended with language proposed by GATO. The tax commissioners would be part of the process as counties and municipalities negotiate a contract.

#### **HB 742 Rep. Ralston; FY2013 Budget (Final Version not yet available)**

##### **AWAITING SIGNATURE OF THE GOVERNOR**

Funding for GRATIS printers is included in the House version of the FY2013 budget.

#### **HB 794 Rep. Mayo; Ad valorem taxation**

##### **FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

This bill amends the language in establishing the fair market value of a property to only consider the bona fide sale in an arms length transaction and not designating that value as the fair market value. This legislation also states that the tax assessor shall consider certain criteria in determining the fair market value of real property rather than "applying" certain criteria.

Unfortunately this legislation will probably never see any committee action. While the language is welcomed, there is little chance that it will ever be considered.

#### **HB 916 Rep. Knight; related to bona fide conservation use property (Final Version not yet available)**

##### **AWAITING SIGNATURE OF THE GOVERNOR**

**\*Amended on SINE DIE to include language from the Senate which deleted "25" on line 154 and inserted "10". The Senate also added on line 164, after the word property; "reasonable notice shall be provided to the property owner before being allowed a visual, on-site inspection of the property by the tax assessor." Again after line 202 adding; "The governing authority of a county shall not publish or promulgate any information which is inconsistent with the provisions of this chapter." Richard Royal and Farm Bureau made every effort to prevent any amendments being made in the Senate.**

#### **Senators Ligon, Gooch and Unterman would not withdraw their respective amendments despite our efforts.**

This legislation originally amended certain qualifications and restrictions regarding covenants. It also provided that subsequently acquired property, contiguous to property currently enrolled in a CUVA covenant, may be entered into the existing covenant for the remainder of the life of that covenant. Finally, it removed the underlying residential property from the covenant and provided for fair market value evaluations of this property.

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**ates for motor vehicles (LC 35 2556/AP)  
ERNOR**

GATO was interested in requiring that street addresses be placed on driver's licenses. The author of the legislation was approached and declined amending HB 985.

**HB 994 Rep. Lindsey; Ad valorem taxation; preferential assessment of Brownfield property; extend under certain circumstances  
LANGUAGE AMENDED TO HB 1102 (HB1102/SCSFA/1), AWAITING SIGNATURE OF THE GOVERNOR**

Extends the period of preferential assessment for up to 15 years for construction delays on Brownfield properties. GAAO had requested a sunset, but Rep. Lindsey rejected the request.

**HR 10 Rep. Lindsey; Property tax assessment limitation  
FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

House Resolution 10 was a constitutional amendment. If approved in a statewide referendum, this resolution would allow the voters of a county, through a local referendum, to approve a new limit on ad valorem tax assessments. Upon approval, assessments would not exceed an aggregate of 9% for each three-year period of successive ownership or be limited to the lesser of 3% per year or the rate of economic inflation as determined by the Revenue Commissioner so long as the property is not sold or transferred. Substantial additions or improvements to such real property would have been assessed at fair market value and would have been added to the owner's valuation amount. When a property was sold, it would have been assessed at fair market value.

**SB 1 Sen. Brown; Prohibit local governments from meeting same day  
FAILED TO MAKE 30<sup>TH</sup> DAY CROSSOVER**

Senate Bill 1 prevented a county from conducting a public hearing over the millage rate on the same day one of its city's or school boards is conducting a millage rate public hearing.

**SB 138 Sen. Tippins; Sworn statement for tag renewal**

TABLED IN THE HOUSE 3/12/2012

PASSED HOUSE MOTOR VEHICLES COMMITTEE 2/9/2012

The House committee substitute to Senate Bill 138 (LC 35 2520S) had a provision which stated that if a person who produced a driver's license in court, that was issued to that person and was valid at the time of the offense, or shows proof of a previously valid license that had been suspended or revoked and had been reinstated prior to the hearing of such charge, shall not be guilty.

**SB 234 Sen. Rogers; Extensive revision of property tax assessments (LC256064ERS)  
FAILED TO RECEIVE A MOTION BY THE HOUSE TO AGREE AS AMENDED BY THE SENATE SINE DIE**

Senate Bill 234 extensively revised provisions relating to ad valorem tax assessments and appeals from such assessments. Senator Rogers had allowed stakeholders to express concerns and suggest changes. In the final analysis, the Senate made numerous amendments to the House passed version. Language of concern to GAAO and GATO was deleted in the Senate but was mostly restored in the Conference Committee version. However, new language which prohibited the transfer of tax executions was added by the Senate and this



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the bill from being considered by the Ho

ct

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**AWAITING SIGNATURE OF THE GOVERNOR**

This legislation provided for the creation, existence, and board membership for land banks. It specified the powers of land banks related to acquisition and disposition of tax delinquent and other properties.

**SB 286 Sen. Heath; Judges and court employees; new employees not Retirement System of Georgia members (SB 286/HCSFA)**

**AWAITING SIGNATURE OF THE GOVERNOR**

Provides that all newly elected county tax commissioners will not be eligible for the ERS. However, all existing county tax commissioners that are currently enrolled in ERS will remain eligible. The language of HB 236 was substituted and replaced the language of SB 286.

**SB 333 Sen. Stone; Property**

**AWAITING SIGNATURE OF THE GOVERNOR**

This bill amended general provisions relative to foreclosure so as to provide that notices of sales made on foreclosures under power of sale shall be provided to all debtors. **SB 496 Sen. Rogers; Alternative**

**Homestead Option Sales and Use Tax Act**

**NEVER CONSIDERED IN FINANCE COMMITTEE**

ASSIGNED TO SENATE FINANCE 2/28/2012

This bill provided for an alternative homestead option sales and use tax. This legislation was placed on the Senate Finance Committee agenda at 8:00 am on 2/29/2012. The author withdrew consideration of the legislation and in conversations following the meeting, we were informed that this legislation would not be further considered during this session. .