

Senate Bill 379

By: Senators Ginn of the 47th, Wilkinson of the 50th, Harper of the 7th, Mullis of the 53rd, Albers of the 56th and others

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to change provisions relating to the amount payable at redemption; to provide  
3 for the distribution of certain proceeds of the alternative ad valorem tax on motor vehicles;  
4 to provide an exemption for fire districts which have elected governing bodies and are  
5 supported by ad valorem taxes; to provide for a limited period of time an exemption from  
6 state sales and use tax only with respect to certain sales to a qualified job training  
7 organization; to provide for procedures, conditions, and limitations; to provide for a sunset  
8 date; to provide for related matters; to repeal conflicting laws; and for other purposes.

9 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

10 **SECTION 1.**

11 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
12 amended by revising Code Section 48-4-40, relating to persons entitled to redeem land sold  
13 under tax execution, as follows:

14 "48-4-40.

15 Whenever any real property is sold under or by virtue of an execution issued for the  
16 collection of state, county, municipal, or school taxes or for special assessments, the  
17 defendant in fi. fa. or any person having any right, title, or interest in or lien upon such  
18 property may redeem the property from the sale by the payment of ~~the redemption price~~  
19 ~~or~~ the amount required for redemption, as fixed and provided in Code Section 48-4-42:

20 (1) At any time within 12 months from the date of the sale; and

21 (2) At any time after the sale until the right to redeem is foreclosed by the giving of the  
22 notice provided for in Code Section 48-4-45."

23 **SECTION 2.**

24 Said title is further amended by revising Code Section 48-4-42, relating to the amount  
25 payable for redemption, as follows:

26 "48-4-42.

27 (a) The amount required to be paid for redemption of property from any sale for taxes as  
 28 provided in this chapter, ~~or the redemption price~~, shall with respect to any sale made after  
 29 July 1, 2002, be the amount paid for the property at the tax sale, as shown by the recitals  
 30 in the tax deed, plus ~~any~~:

31 (1) ~~Any~~ taxes paid on the property by the purchaser after the sale for taxes, ~~plus any~~;

32 (2) ~~Any~~ special assessments on the property, ~~plus a~~; and

33 (3) ~~A~~ premium of 20 percent of the amount for the first year or fraction of a year which  
 34 has elapsed between the date of the sale and the date on which the redemption payment  
 35 is made and 10 percent for each year or fraction of a year thereafter.

36 (b) If redemption is not made until more than 30 days after the notice provided for in Code  
 37 Section 48-4-45 has been given, there shall be added to the ~~redemption price~~ sums set forth  
 38 in subsection (a) of this Code section the sheriff's cost in connection with serving the notice  
 39 and the cost of publication of the notice, if any.

40 (c) With respect to any sale made after July 1, 2016, there shall be added to the sums set  
 41 forth in subsections (a) and (b) of this Code section any sums:

42 (1) Paid from the date of the tax sale to the date of redemption to a property owners'  
 43 association, as defined in Code Section 44-3-221, in accordance with Code Section  
 44 44-3-232;

45 (2) Paid to a condominium association, that is an association, as defined in Code Section  
 46 44-3-71, in accordance with Code Section 44-3-109; or

47 (3) Paid to a homeowners' association established by covenants restricting land to certain  
 48 uses related to planned residential subdivisions.

49 (d) All of the amounts required to be paid by this Code section shall be paid in lawful  
 50 money of the United States to the purchaser at the tax sale or to the purchaser's successors."

### 51 SECTION 3.

52 Said title is further amended in Code Section 48-5C-1, relating to definitions, exemption  
 53 from taxation, allocation and disbursement of proceeds collected by tag agents, fair market  
 54 value of vehicle appealable, and report, by revising subparagraph (c)(3)(A) as follows:

55 "(A) The tag agent of the county shall within 20 days following the end of each  
 56 calendar month allocate and distribute to the county governing authority and to  
 57 municipal governing authorities, the board of education of the county school district,  
 58 ~~and~~ the board of education of any independent school district located in such county,  
 59 the water and sewerage authority for which the county has levied an ad valorem tax in  
 60 accordance with a local constitutional amendment, and in a county in which a sales and  
 61 use tax is levied for purposes of a metropolitan area system of public transportation, as

62 authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the  
 63 governing body of the transportation authority created by the Metropolitan Atlanta  
 64 Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the  
 65 amendment to the Constitution set out at Ga. L. 1964, p. 1008, an amount of those  
 66 proceeds necessary to offset any reduction in (i) ad valorem tax on motor vehicles  
 67 collected under Chapter 5 of this title in the taxing jurisdiction of each governing  
 68 authority, ~~and school district, and water and sewerage authority~~ from the amount of ad  
 69 valorem taxes on motor vehicles collected under Chapter 5 of this title in each such  
 70 governing authority, ~~and school district, and water and sewerage authority~~ during the  
 71 same calendar month of 2012 and (ii) with respect to the transportation authority, the  
 72 monthly average portion of the sales and use tax levied for purposes of a metropolitan  
 73 area system of public transportation applicable to any motor vehicle titled in a county  
 74 which levied such tax in 2012. Such amount of tax may be determined by the  
 75 commissioner for counties which levied such tax in 2012, and any counties which  
 76 subsequently levy a tax pursuant to a metropolitan area system of public transportation,  
 77 as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the  
 78 governing body of the transportation authority created by the Metropolitan Atlanta  
 79 Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the  
 80 amendment to the Constitution set out at Ga. L. 1964, p. 1008, the Commissioner may  
 81 determine what amount of sales and use tax would have been collected in 2012, had  
 82 such tax been levied. This reduction shall be calculated, with respect to (i) above, by  
 83 subtracting the amount of ad valorem tax on motor vehicles collected under Chapter 5  
 84 of this title in each such taxing jurisdiction from the amount of ad valorem tax on motor  
 85 vehicles collected under Chapter 5 of this title in that taxing jurisdiction in the same  
 86 calendar month of 2012. In the event that the local title ad valorem tax fee proceeds are  
 87 insufficient to fully offset such reduction in ad valorem taxes on motor vehicles or the  
 88 portion of the sales and use tax described in (ii) above, the tag agent shall allocate a  
 89 proportionate amount of the proceeds to each governing authority, ~~and to the board of~~  
 90 education of each such school district, ~~the water and sewerage authority,~~ and the  
 91 transportation authority, and any remaining shortfall shall be paid from the following  
 92 month's local title ad valorem tax fee proceeds. In the event that a shortfall remains,  
 93 the tag agent shall continue to first allocate local title ad valorem tax fee proceeds to  
 94 offset such shortfalls until the shortfall has been fully repaid; and"

#### 95 SECTION 4.

96 Said title is further amended in Code Section 48-8-3, relating to exemptions from sales and  
 97 use taxes, by revising paragraph (1), by deleting "or" at the end of paragraph (95), by

98 replacing the period with "; or" at the end of paragraph (96), and by adding a new paragraph  
99 to read as follows:

100 "(1) Sales to the United States government, this state, any county or municipality of this  
101 state, fire districts which have elected governing bodies and are supported by, in whole  
102 or in part, ad valorem taxes, or any bona fide department of such governments when paid  
103 for directly to the seller by warrant on appropriated government funds;"

104 "(97)(A) For the period beginning July 1, 2017, and ending June 30, 2020, sales of  
105 tangible personal property and services to a qualified job training organization when  
106 such organization obtains an exemption determination letter from the commissioner.

107 (B) For the purposes of this paragraph, the term 'qualified job training organization'  
108 means an organization which:

109 (i) Is located in this state;

110 (ii) Is exempt from income taxation under Section 501(c)(3) of the Internal Revenue  
111 Code;

112 (iii) Specializes in the retail sale of donated items;

113 (iv) Provides job training and employment services to individuals with workplace  
114 disadvantages and disabilities, including, but not limited to, reentry citizens who shall  
115 be persons released from incarceration, persons with disabilities, and veterans; and

116 (v) Uses a majority of its revenues for job training and placement programs.

117 (C)(i) For the purposes of this paragraph, the term 'local sales and use tax' means any  
118 sales tax, use tax, or local sales and use tax which is levied and imposed in an area  
119 consisting of less than the entire state, however authorized, including, but not limited  
120 to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant  
121 to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended,  
122 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or by or pursuant to  
123 Article 2, Article 2A, Part 1 or Part 2 of Article 3, Article 4, or Article 5 of this  
124 chapter.

125 (ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
126 to any local sales and use tax levied or imposed at any time.

127 (D) Any qualified job training organization which is granted an exemption under this  
128 paragraph shall provide an annual report to the department which contains, but is not  
129 limited to, the following:

130 (i) The number of individuals trained in the program;

131 (ii) The number of individuals employed by the organization after receiving such  
132 training; and

133 (iii) The number of individuals employed in full-time positions outside the  
134 organization after such training.

135 Such data shall be compiled by the department and presented to the House Committee  
136 on Ways and Means and the Senate Finance Committee for consideration prior to any  
137 renewal or extension of the exemption provided by this paragraph.  
138 (E) The commissioner shall promulgate any rules and regulations necessary to  
139 implement and administer this paragraph."

140 **SECTION 5.**

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