

2020 State Legislative Priorities for Camden County, Georgia



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Marketplace Facilitator Tax Collection

The State of Georgia has recently taken steps to modernize the Georgia Sales Tax System by requiring the collection of state and local sales taxes by out of state companies that make at least \$100,000 in sales to Georgia customers. The issue is how to identify and enforce these regulations against those companies. A recent study in 2017 by the U.S. Government Accountability Office estimated that between \$232 million and \$367 million of total annual Georgia state and local sales taxes go uncollected from sales of out of state companies.

Fees on Property Tax Bills

Local elected officials and their citizens should control the substance of what information is or is not placed on a local property tax bill. The use of fees allows county governments to pay for some services in a manner more closely reflecting the users' demand of service. Charging fees for particular services, through the creation of special districts or otherwise, continues to be an appropriate legal manner to fairly distribute cost for services to the users for the provided service. Camden County requests the General Assembly protect this important local tool for charging a fee for service as an alternative to the property tax.



Photograph by June Pounds

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Tag and Title Agent Fees

Although tag and title administration is a state function, counties currently provide all of the equipment and personnel for administering the tag and title system and have not received an increase in compensation for such services. Camden County recommends title fees be raised from \$18 to \$20 and replacement title fees be raised from \$8 to \$20. Also, the counties' share of base tag fees should be increased and the State should provide additional funding to assist counties in acquiring the upgraded equipment necessary to implement the State's new DRIVES system.

Revenue Flexibility

Camden County supports the following changes to various revenues that allow local governments to respond to local conditions and constituents desires, including allowing for property tax relief to our local citizens.

1. **Homestead Option Sales Tax (HOST):** Allow for ALL counties. HOST is a 1% county sales tax used to fund homestead exemption to reduce or eliminate the county property tax levy on homeowners.
2. **Special Purpose Local Option Sales Tax (SPLOST):** Clarify that repayment of debt on a courthouse, administrative building, or jail qualifies for a level one category.
3. **Sales Tax to Offset Property Tax:** Reduce county reliance on property tax by expanding existing sales tax base through reductions in exemptions; include additional services and digital goods under sales tax and provide greater flexibility to local jurisdictions to determine appropriate level of sales tax rate.
4. **Local Exemption from Transportation Taxes & Fees:** Request to exempt local governments from the new state hotel/motel fee, motor fuel excise tax, heavy weight truck fee, and alternative fuel tax.

Legal Organ Notice

Counties should be allowed to post legal notices on their county website or common statewide website in addition to the required paid advertisement in the county's legal organ. If the legal organ fails to provide the notice in an appropriate time, the publication on the county website or common statewide website should serve as adequate notice to the public.

Local Priority-Mandatory Timber Harvest Notification/Tax Collection

Camden County and many other county governments continue to struggle to collect the appropriate amount of taxes due to timber harvesting activities in their county. The current notification and collection system does not mandate timber harvesters or their agents to report their activities for taxing purposes. This causes greater costs for local governments in roadway maintenance, code enforcement, drainage issues, and other associated costs. Camden County requests that the General Assembly provide for greater reporting mechanisms that allow local governments to validate and ensure appropriate tax amounts are rendered for the timber harvests completed in their jurisdictions.