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## **Fiscal Note & Local Impact Statement**

Bill: S.B. 181 of the 132nd G.A. Status: As Introduced

Sponsor: Sen. O'Brien Local Impact Statement Procedure Required: No

Subject: Authorizes all municipal corporations to certify unpaid garbage collection fees to the county auditor for collection

## **State & Local Fiscal Highlights**

- No direct fiscal effect on the state.
- Authorization for all municipal corporations to certify unpaid garbage collection fees to the county auditor for collection may increase revenues to municipalities that do not currently have this authority, and may also decrease their costs.
- County auditors' costs may rise, likely by a minimal amount.

## **Detailed Fiscal Analysis**

The bill extends to municipal corporations that charge a garbage collection fee and are not located in a charter county, the authority to certify unpaid amounts to the county auditor, to be entered on the property tax list for collection in the same manner as real property taxes. Only municipal corporations that are located in a charter county may certify these fees to the county auditor under current law.

This expanded authority may facilitate collection of such unpaid garbage collection fees, hence may result in an increase in revenues to municipal corporations. It may also result in a reduction in their collection costs, to the extent that it reduces the need to incur such costs in efforts to collect the unpaid fees. The magnitude of these effects on revenues and expenses appears indeterminate. County auditors' costs would tend to rise, to pay for entry of the additional information on the property tax list, but likely only by a minimal amount.

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