

**RULES  
OF  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE DIVISION**

**CHAPTER 560-1-2  
Collections**

**560-1-2-.02 Collection Fees.**

- (1) Imposition.** The collection fees authorized under O.C.G.A. § 48-16-10(a) are hereby imposed.
- (2) Rate.** When the Department issues a Notice of State Tax Execution, a cost of collection fee will be added at the rate of 20% of the assessed liability. O.C.G.A. § 48-16-10(a). The collection fee shall be in addition to all other penalties, fees, expenses, or costs associated with the collection process.
- (3) Waiver.** The Department may waive the cost of collection fee when it is reasonably determined that the deficiency is due to reasonable cause and is not the result of negligence, intentional disregard of administrative rules and regulations, or fraud. O.C.G.A. § 48-16-10(a). A taxpayer may request a waiver of the collection fee along with, or in the alternative of, a penalty waiver.
- (4) Collection Agencies.** The Department may employ the services of a contracted debt collection agency or attorney for the collection of any debt once the imposition of the collection

fee has been added to the debt, pursuant to paragraph (1).  
O.C.G.A. § 48-16-11.

Authority: O.C.G.A. §§ 48-2-12, 48-2-16-10, 48-16-11.