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## PROPERTY Notice: Abandoned Wells: Counties: Authorization to Cover

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**TITLE 44: PROPERTY****SB 421 (Act No. 1520); *Abandoned Wells: Counties: Authorization to Cover***

The Act amends O.C.G.A. § 44-1-14 by authorizing a county to abate hazards from abandoned wells or holes without the approval of owners or possessors of private property who cannot be found or are not known. The Act further authorizes a county to expend county funds and use county work crews or private contractors for abatement, and allows for the recovery of costs from the owner or possessor of private property.

**TITLE 48: REVENUE AND TAXATION****HB 216 (Act No. 1462); *Income Tax: Dependent Care Assistance***

The Act adds a new subsection (c) to O.C.G.A. § 48-7-27 relating to computation of taxable net income of individuals for Georgia income tax purposes. The Act excludes from an individual's gross income amounts paid or incurred by the individual's employer for dependent care assistance if such amounts are excluded from gross income under Internal Revenue Code § 129. This exclusion applies to tax years beginning on or after January 1, 1986.

**TITLE 49: SOCIAL SERVICES****HB 1421 (Act No. 1593); *Human Resources: Employment Checks***

The Act creates a new O.C.G.A. § 49-4-17.1 which permits the Department of Human Resources to check the criminal records of a person whom the Department, "its contractors, or a district or county health agency" is considering for employment "in a position the duties of which involve direct care, treatment, custodial responsibilities, or any combination thereof for its clients." O.C.G.A. § 49-2-14(c) requires the Department of Human Resources to uniformly obtain the criminal records and O.C.G.A. § 49-2-14(d) requires that such data be used exclusively for employment purposes.