

House Bill 153

By: Representatives Carson of the 46th, Golick of the 40th, Stephens of the 164th, Dudgeon of the 25th, Riley of the 50th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to the county special purpose local option sales tax, so as to allow such
3 taxes to be imposed at a rate of less than 1 percent; to provide for the simultaneous levy of
4 more than one tax under such part if the combined rate of such taxes does not exceed 1
5 percent; to change the beginning date for imposition of a tax; to provide for related matters;
6 to provide for an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
10 relating to the county special purpose local option sales tax, is amended by revising Code
11 Section 48-8-110.1, relating to the authorization for a county special purpose local option
12 sales tax, as follows:

13 "48-8-110.1.

14 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
15 Constitution of this state, there are created within this state 159 special districts. The
16 geographical boundary of each county shall correspond with and shall be conterminous
17 with the geographical boundary of the 159 special districts.

18 (b) When the imposition of a special district sales and use tax is authorized according to
19 the procedures provided in this part within a special district, the governing authority of any
20 county in this state may, subject to the requirement of referendum approval and the other
21 requirements of this part, impose within the special district a special sales and use tax for
22 a limited period of time which tax shall be known as the county special purpose local
23 option sales tax.

24 (c) Except as provided in subsection (d) of this Code section, any Any tax imposed under
25 this part shall be at the rate of 1 percent. Except as to rate, a tax imposed under this part
26 shall correspond to the tax imposed by Article 1 of this chapter. No item or transaction

which is not subject to taxation under Article 1 of this chapter shall be subject to a tax imposed under this part, except that a tax imposed under this part shall apply to sales of motor fuels as prepaid local tax as that term is defined in Code Section 48-8-2 and shall be applicable to the sale of food and food ingredients and alcoholic beverages as provided for in Code Section 48-8-3.

(d) Any tax imposed under this part on or after January 1, 2014, may be at a rate of up to 1 percent, but shall not be more than 1 percent. Any rate less than 1 percent shall only be in an increment of .05 percent. Any combination of taxes imposed under this part on or after January 1, 2014, shall not exceed a combined rate of 1 percent. This subsection shall not apply to taxes under this part imposed or to be imposed under resolutions and ordinances adopted prior to January 1, 2014. The authority provided under this Code section shall not apply to any tax levied pursuant to Part 2 of this article.

(e) Prior to any tax being imposed under this part at a rate of less than 1 percent under subsection (d) of this Code section, the county and all qualified municipalities therein shall execute an intergovernmental agreement memorializing their agreement to the levy of a tax at a rate of less than 1 percent."

SECTION 2.

Said part is further amended by revising paragraph (1) of subsection (c) of Code Section 48-8-111, relating to the procedure for the imposition of the county special purpose local option sales tax, as follows:

"(c)(1) The ballot submitting the question of the imposition of the tax authorized by this part to the voters of the county within the special district shall have written or printed thereon the following:

'() YES Shall a special ~~±~~ ____ percent sales and use tax be imposed in the special district of _____ County for a period of time not to exceed _____ and
() NO for the raising of an estimated amount of \$_____ for the purpose of _____?"

SECTION 3.

Said part is further amended by revising subsection (a) and paragraph (1) of subsection (c) of Code Section 48-8-112, relating to the effective date, termination, limitation, and continuation of the county special purpose local option sales tax, as follows:

"(a) If the imposition of the tax is approved at the special election, the tax shall be imposed on the first day of the next succeeding calendar quarter which begins more than ~~80~~ 45 days after the date of the election at which the tax was approved by the voters. With respect to

61 services which are regularly billed on a monthly basis, however, the resolution shall
62 become effective with respect to and the tax shall apply to services billed on or after the
63 effective date specified in the previous sentence."

64 "(c)(1) ~~At any time no more than a single 1 percent tax~~ Any tax levied under this part
65 ~~may be imposed~~ shall not exceed 1 percent combined within a special district. Any
66 combination of taxes levied simultaneously under this part shall not exceed a combined
67 rate of 1 percent within a special district."

68 **SECTION 4.**

69 This Act shall become effective upon its approval by the Governor or upon its becoming law
70 without such approval.

71 **SECTION 5.**

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