

House Bill 173

By: Representatives Tankersley of the 160th, Black of the 174th, Shaw of the 176th, Holmes of the 129th, Powell of the 171st, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-111 of the Official Code of Georgia Annotated, relating to the
2 imposition of the county special purpose local option sales and use tax, so as to authorize use
3 and expenditure of a portion of such proceeds for repair of capital outlay projects; to provide
4 for procedures, conditions, and limitations; to provide for an effective date and applicability;
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-111 of the Official Code of Georgia Annotated, relating to the imposition
9 of the county special purpose local option sales and use tax, is revised in paragraph (1) of
10 subsection (a) by deleting "or" at the end of subparagraph (K), by redesignating
11 subparagraph (L) as subparagraph (M), and by adding a new subparagraph to read as follows:

12 "(L) Repairs necessary for the preservation of any capital outlay project or projects to
13 be constructed, or constructed previously, in whole or in part, with the proceeds of a tax
14 under this part; provided, however, that the amount of proceeds used for such repairs
15 shall not exceed 15 percent of the total proceeds which are collected under this part for
16 a capital outlay project or projects authorized under this paragraph; or"

17 **SECTION 2.**

18 Said Code section is further revised in subsection (a) by deleting "and" at the end of
19 paragraph (3), by deleting the period at the end of paragraph (4) and inserting in its place
20 "; and", and by adding a new paragraph to read as follows:

21 "(5) If proceeds are to be expended for repairs of capital outlay projects under
22 subparagraph (L) of paragraph (1) of this subsection, a good faith estimate of the annual
23 amount to be expended with respect to such repairs."

24 **SECTION 3.**

25 Said Code section is further amended in subsection (c) by adding a new paragraph to read
26 as follows:

27 "(3) If the tax is to be imposed in part for repairs under subparagraph (a)(1)(L) of this
28 Code section, the ballot shall have written or printed thereon, following the language
29 specified under paragraph (1), or in the event debt is to be issued, following the language
30 specified under paragraph (2) of this subsection, the following:
31 If imposition of the tax is approved by the voters, such vote shall also constitute approval
32 of the annual expenditure of approximately \$ _____ for repairs necessary to the
33 preservation of capital outlay projects."

34 **SECTION 4.**

35 This Act shall become effective upon its approval by the Governor or upon its becoming law
36 without such approval and shall apply with respect to taxes imposed or to be imposed under
37 resolutions or ordinances adopted on or after that date.

38 **SECTION 5.**

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