

House Bill 1283

By: Representatives Mueller of the 152<sup>nd</sup>, Day of the 153<sup>rd</sup> and Stephens of the 150<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-111 of the Official Code of Georgia Annotated, relating to  
2 imposition of special county 1 percent sales and use tax, so as to authorize use and  
3 expenditure of tax proceeds for the maintenance and repairs of certain capital outlay projects;  
4 to provide an effective date; to provide for applicability; to repeal conflicting laws; and for  
5 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 imposition of  
9 special county 1 percent sales and use tax, is amended by striking subparagraphs (a)(1)(I.1)  
10 and (a)(1)(J), and inserting in their place new subparagraphs (a)(1)(J), (a)(1)(K), and  
11 (a)(1)(L) to read as follows:

12 ~~"(I.1)(J)~~ A capital outlay project or projects of the county for the use and benefit of the  
13 citizens of the entire county and consisting of any transportation facility designed for  
14 the transportation of people or goods, including but not limited to railroads, port and  
15 harbor facilities, mass transportation facilities, or any combination thereof; ~~or~~  
16 (K) The maintenance and repairs of a capital outlay project or projects which are  
17 funded solely from proceeds from the tax imposed under this article; provided,  
18 however, that the amount of proceeds used for such purpose shall not exceed 5 percent  
19 of the total proceeds which are collected under this article for a capital outlay project  
20 or projects and shall not be used for any other capital outlay projects or project; or  
21 ~~(J)(L)~~ Any combination of two or more of the forgoing;"

22 **SECTION 2.**

23 This Act shall become effective on July 1, 2002, and shall apply with respect to taxes  
24 imposed or to be imposed under resolutions or ordinances adopted on or after July 1, 2002.

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**SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.