02 LC 18 1567

House Bill 1438

By: Representative Connell of the 115th

A BILL TO BE ENTITLED AN ACT

- 1 To amend Part 2 of Article 4 of Chapter 5 of Title 3 of the Official Code of Georgia
- 2 Annotated, relating to local malt beverage excise taxes, so as to repeal certain provisions
- 3 regarding use of excess tax proceeds; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 SECTION 1.

- 6 Part 2 of Article 4 of Chapter 5 of Title 3 of the Official Code of Georgia Annotated, relating
- 7 to local malt beverage excise taxes, is amended by striking Code Section 3-5-83, relating to
- 8 use of excess tax revenues, and inserting in its place a new Code Section 3-5-83 to read as
- 9 follows:
- 10 "3-5-83.
- 11 (a) Any tax revenue realized pursuant to this part by a consolidated government existing
- on July 1, 1981, which is in excess of the amount levied locally on December 1, 1972, shall
- be used to construct a convention center or to pay for the operation of a convention center.
- 14 (b) Any tax revenue realized pursuant to this part by a county having a population of not
- 15 less than 162,000 nor more than 165,000 according to the United States decennial census
- of 1970 or any future such census or by any municipality in any such county, which is in
- 17 excess of the amount levied locally on December 1, 1972, shall be used for the construction
- 18 of a coliseum or civic center."
- 19 SECTION 2.
- 20 All laws and parts of laws in conflict with this Act are repealed.