

House Bill 1444

By: Representatives Broome of the 160th, Buck of the 135th, Walker of the 141st, Stanley of the 50th, Stanley of the 49th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-6 of the Official Code of Georgia Annotated, relating to
2 limitations on local imposition of certain taxes, so as to provide that certain taxes shall be
3 excluded in computing the limitation on the total amount of local sales and use taxes which
4 may be levied; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-6 of the Official Code of Georgia Annotated, relating to limitations on
9 local imposition of certain taxes, is amended by striking subsection (b) and inserting in its
10 place a new subsection to read as follows:

11 "(b) There shall not be imposed in any jurisdiction in this state or on any transaction in this
12 state local sales taxes, local use taxes, or local sales and use taxes in excess of 2 percent.
13 For purposes of this prohibition, the taxes affected are any sales tax, use tax, or sales and
14 use tax which is levied in an area consisting of less than the entire state, however
15 authorized, including such taxes authorized by or pursuant to constitutional amendment,
16 except that the following taxes shall not count toward or be subject to such 2 percent
17 limitation:

18 (1) A sales and use tax for educational purposes exempted from such limitation under
19 Article VIII, Section VI, Paragraph IV of the Constitution; and

20 (2) Any tax levied for purposes of a metropolitan area system of public transportation,
21 as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page
22 964; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)
23 of the Constitution; and the laws enacted pursuant to such constitutional amendment.

24 If the imposition of any otherwise authorized local sales tax, local use tax, or local sales
25 and use tax would result in a tax rate in excess of that authorized by this subsection, then
26 such otherwise authorized tax may not be imposed."

1 **SECTION 2.**

2 All laws and parts of laws in conflict with this Act are repealed.