

House Bill 806

By: Representatives Rogers of the 20th, Royal of the 164th, Buck of the 135th, Jamieson of the 22nd and Skipper of the 137th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-115 of the Official Code of Georgia Annotated, relating to
2 disbursement of proceeds of the special 1 percent county sales and use tax, so as to provide
3 for additional requirements regarding disbursement by the governing authority of the county;
4 to provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-115 of the Official Code of Georgia Annotated, relating to disbursement
8 of proceeds of the special 1 percent county sales and use tax, is amended by striking
9 paragraph (2) and inserting in its place a new paragraph (2) to read as follows:
10 "(2) Except for the percentage provided in paragraph (1) of this Code section, the
11 remaining proceeds of the tax shall be distributed to the governing authority of the county
12 imposing the tax. The governing authority shall disburse such proceeds and any
13 accumulated interest on such proceeds from the separate account under Code Section
14 48-8-121 on a monthly basis in equal apportionments with respect to all projects and
15 purposes identified in the resolution which called for the imposition of the tax."

16 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.