

House Bill 92

By: Representatives Buck of the 112th, Buckner of the 109th, Hugley of the 113th, Smith of the 110th and Smyre of the 111th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the joint county or municipal sales and use tax, so as to provide for an optional
3 rate increase to 2 percent with respect to imposition by consolidated governments; to provide
4 for imposition of such tax at the rate of 2 percent by consolidated governments; to provide
5 for procedures, conditions, and limitations; to exclude applicability of certain limitations; to
6 provide an effective date; to repeal conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the
10 joint county or municipal sales and use tax, is amended by adding a new Code section at the
11 end thereof, to be designated Code Section 48-8-96, to read as follows:

12 "48-8-96.

13 (a) With respect to any consolidated government created by the consolidation of a county
14 and one or more municipalities, the provisions of this Code section shall control over any
15 conflicting provisions of Article 1 of this chapter or this article.

16 (b) If the tax authorized by this article is in effect in the special district coterminous with
17 a consolidated government, then the rate of tax imposed under this article may be increased
18 from 1 percent to 2 percent if such increase is approved by:

19 (1) A resolution of the governing authority of the consolidated government in the same
20 manner as otherwise required for the initial 1 percent sales tax pursuant to Code Section
21 48-8-84; and

22 (2) A referendum conducted in the same manner as otherwise required for the initial 1
23 percent sales tax pursuant to Code Section 48-8-85, except that the ballot shall have
24 written or printed thereon the following:

25 '() YES Shall the retail sales and use tax levied within the special district in

26 () NO _____ County be increased from 1 percent to 2 percent?'

1 (c) Such increased tax rate shall become effective on the first day of the next succeeding
 2 calendar quarter which begins more than 80 days after the date of the election at which
 3 such increase was approved by the voters. The proceeds of the increased tax shall be
 4 divided in the same proportions as the original tax.

5 (d) If the tax authorized by this article is to be newly imposed in the special district
 6 coterminous with a consolidated government, then such tax may be imposed at the rate of
 7 2 percent if such rate is approved by:

8 (1) A resolution of the governing authority of the consolidated government in the same
 9 manner as otherwise required pursuant to Code Section 48-8-84; and

10 (2) A referendum conducted in the same manner as otherwise required pursuant to Code
 11 Section 48-8-85, except that the ballot shall have written or printed thereon the following:

12 '() YES Shall a retail sales and use tax of 2 percent be levied within the special

13 () NO district within _____ County?'

14 (e) The additional 1 percent tax authorized by this Code section imposed by a consolidated
 15 government shall not be subject to and shall not count with respect to the limitation in Code
 16 Section 48-8-6 regarding the maximum amount of local sales and use taxes which may be
 17 levied in any jurisdiction in this state.

18 (f) In all respects not otherwise provided for in this Code section, the levy of a tax under
 19 this article by a consolidated government shall be in the same manner as the levy of the tax
 20 by any other county."

21 **SECTION 2.**

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

24 **SECTION 3.**

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