

House Bill 522

By: Representative Teper of the 42<sup>nd</sup>, Post 1

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to the homestead option sales and use tax, so as to change provisions relating to the  
3 call of the election; to change provisions with respect to disbursement of the proceeds of such  
4 tax; 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 Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the  
8 homestead option sales and use tax, is amended by inserting a new subsection (d) at the end  
9 of Code Section 48-8-103, relating to submission to voters to determine the imposition of tax,  
10 to read as follows:

11 "(d) No resolution calling for a referendum election on imposition of the sales and use tax  
12 provided under this article shall be adopted and no election on imposition of the sales and  
13 use tax provided under this article shall be conducted after July 1, 2003."

14 **SECTION 2.**

15 Said article is further amended by inserting a new subsection into Code Section 48-8-104,  
16 relating to administration of tax by the commissioner and disbursement of proceeds, to read  
17 as follows:

18 "(a.1) A county shall enter into contracts with municipalities located wholly or partially  
19 within the county for the performance of capital outlay projects."

20 **SECTION 3.**

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

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**SECTION 4.**

2 All laws and parts of laws in conflict with this Act are repealed.