

House Bill 709

By: Representatives Ashe of the 42nd, Post 2, Holmes of the 48th, Post 1, McClinton of the 59th, Post 1, and Smyre of the 111th

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 and restrictions on certain local 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 certain exemptions from certain local sales and use taxes; to
5 provide an effective date; to repeal conflicting laws; and for other 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 and
9 restrictions on certain local taxes, is amended by striking in its entirety paragraph (2) of
10 subsection (b) and inserting in lieu thereof a new paragraph (2) to read as follows:

11 "(2) Any tax levied for purposes of a metropolitan area system of public transportation,
12 as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page
13 1008; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)
14 of the Constitution; and the laws enacted pursuant to such constitutional amendment;
15 provided, however, that the exception provided for under this paragraph shall only apply
16 in a county in which a tax is being imposed under subparagraph ~~(a)(1)(F)~~ (a)(1)(D) of
17 Code Section 48-8-111 solely for the purpose or purposes of a water capital outlay project
18 or projects, a sewer capital outlay project or projects, a water and sewer capital outlay
19 project or projects, or a combination of such projects and such exception shall apply only
20 during the period the tax under said subparagraph ~~(a)(1)(F)~~ (a)(1)(D) is in effect."

21 **SECTION 2.**

22 Said Code section is further amended by striking in its entirety subsection (c) and inserting
23 in lieu thereof a new subsection (c) to read as follows:

1 "(c) Where the exception specified in paragraph (2) of subsection (b) of this Code section
2 applies, the tax imposed under subparagraph ~~(a)(1)(F)~~ (a)(1)(D) of Code Section 48-8-111
3 shall not apply to:

4 (1) The furnishing for value to the public of any room or rooms, lodgings, or
5 accommodations which is subject to taxation under Article 3 of Chapter 13 of this title;
6 and

7 (2) The sale of motor vehicles."

8 **SECTION 3.**

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

11 **SECTION 4.**

12 All laws and parts of laws in conflict with this Act are repealed.