

House Resolution 814

By: Representatives Smith of the 129th, Post 2, Mosley of the 129th, Post 1, Williams of the 128th, Keen of the 146th, Thompson of the 69th, Post 1, and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that a community improvement
 2 district may impose a sales and use tax conditioned upon approval by a majority of the
 3 qualified electors of the community improvement district; to provide for submission of this
 4 amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article IX, Section VII, Paragraph III of the Constitution is amended by adding at its end a
 8 new subparagraph (d) to read as follows:

9 "(d)(1) The administrative body of any community improvement district may, subject to
 10 the provisions of this subparagraph (d) and any conditions, restrictions, or limitations
 11 which may be imposed by general law, impose a sales and use tax conditioned upon
 12 approval by a majority of the qualified electors of the community improvement district.
 13 This tax shall be at the rate of 1 percent and shall be imposed for a period of time not to
 14 exceed five years but in all other respects, except as otherwise provided in this
 15 subparagraph or in general law, shall correspond to and be levied in the same manner as
 16 the tax provided for by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
 17 Annotated, relating to the special county 1 percent sales and use tax, as now or hereafter
 18 amended. Proceedings for the reimposition of such tax shall be in the same manner as
 19 proceedings for the initial imposition of the tax, but the newly authorized tax shall not be
 20 imposed until the expiration of the tax then in effect.

21 (2) The administrative body of a community improvement district which proposes to
 22 impose a tax pursuant to this subparagraph shall transmit a copy of its resolution
 23 proposing the tax to the county election superintendent who shall call and conduct the
 24 election for the purpose of submitting the question of imposition of the tax to the electors
 25 of the community improvement district.

1 (3) A tax levied pursuant to this subparagraph shall be exclusively administered and
 2 collected by the state revenue commissioner for the use and benefit of the community
 3 improvement district imposing the tax.

4 (4) The resolution of the administrative body calling for the imposition of the tax and
 5 the ballot question shall each describe the purposes for which the net proceeds of the tax
 6 shall be used, the maximum amount of net proceeds to be raised by the tax and the
 7 maximum period of time for which the tax will be imposed, to be stated in calendar years
 8 or calendar quarters and not to exceed five years.

9 (5) Nothing in this subparagraph shall prohibit the imposition of any other local sales
 10 and use taxes authorized by general law.

11 (6) The tax imposed pursuant to this subparagraph shall not be subject to and shall not
 12 count with respect to any general law limitation regarding the maximum amount of local
 13 sales and use taxes which may be levied in any jurisdiction in this state.

14 (7) The tax imposed pursuant to this subparagraph shall not be subject to any sales and
 15 use tax exemption with respect to the sale or use of food and beverages which is imposed
 16 by law.

17 (8) The tax authorized by this subparagraph may be imposed, levied, and collected as
 18 provided in this subparagraph without further action by the General Assembly, but the
 19 General Assembly shall be authorized by general law to further define and implement the
 20 provisions of this subparagraph."

21 SECTION 2.

22 The above proposed amendment to the Constitution shall be published and submitted as
 23 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
 24 above proposed amendment shall have written or printed thereon the following:

25 "() YES Shall the Constitution be amended so as to provide that a community
 26 improvement district may impose a sales and use tax only within the limits
 27 () NO of the community improvement district, conditioned upon approval by a
 28 majority of the qualified electors of the community improvement district?"

29 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
 30 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
 31 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
 32 become a part of the Constitution of this state.