

House Bill 1436

By: Representatives Bannister of the 70<sup>th</sup>, Post 1, Williams of the 4<sup>th</sup>, Snow of the 1<sup>st</sup>, Maddox of the 59<sup>th</sup>, Post 2, Walker of the 115<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to county sales and use taxes, so as to change certain provisions regarding the special  
3 1 percent county sales and use tax; to extend the maximum period of time such tax can be  
4 levied; to provide an effective date; to provide for applicability; to repeal conflicting laws;  
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 county sales and use taxes, is amended in Code Section 48-8-111, relating to imposition  
10 procedures of the special 1 percent county sales and use tax, by striking paragraph (2) of  
11 subsection (a) and inserting in its place a new paragraph (2) to read as follows:

12 "(2) The maximum period of time, to be stated in calendar years or calendar quarters and  
13 not to exceed ~~five~~ seven years;"

14 **SECTION 2.**

15 This Act shall become effective upon its approval by the Governor or upon its becoming law  
16 without such approval and shall apply with respect to taxes imposed or to be imposed under  
17 any resolution or ordinance adopted by a county governing authority on or after said effective  
18 date; and this Act shall not apply with respect to taxes imposed or to be imposed under  
19 resolutions and ordinances adopted prior to said effective date.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.