

House Bill 1714

By: Representatives Royal of the 140<sup>th</sup>, Richardson of the 26<sup>th</sup>, Buck of the 112<sup>th</sup>, Keen of the 146<sup>th</sup>, Buckner of the 82<sup>nd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, and Title 36 of the Official Code of Georgia Annotated, relating to local  
3 government, so as to provide for comprehensive provisions to provide funding to local  
4 governments for service delivery costs through certain sales and use taxation; to provide for  
5 comprehensive provisions to address changes in land use classification which increase  
6 service delivery and infrastructure costs to local government; to provide for the creation of  
7 special districts; to provide a special district sales and use tax; to provide for definitions; to  
8 provide for the rate and manner of imposition of such tax; to provide for collection and  
9 administration of such tax; to provide for the issuance of general obligation debt for certain  
10 projects; to provide for use of the proceeds of such tax; to provide for returns; to provide for  
11 distribution and expenditure of proceeds; to change certain provisions regarding annexation;  
12 to change certain provisions regarding land use classification objections; to provide for other  
13 matters relative to the foregoing; to provide an effective date; to provide for applicability; to  
14 repeal conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

16 style="text-align:center">**SECTION 1.**

17 Title 48 of the Official Code of Georgia Annotated, relating to the revenue and taxation, is  
18 amended by striking Code Section 48-8-110, relating to authorization for the levy of the  
19 special county sales and use tax, and inserting in lieu thereof the following:

20 "48-8-110.

21 As used in this part, the term:

22 (1) 'Capital outlay project' means major, permanent, or long-lived improvements or  
23 betterments, such as land and structures, such as would be properly chargeable to a  
24 capital asset account and as distinguished from current expenditures and ordinary

1 maintenance expenses. Such term shall include, but not be limited to, roads, streets,  
 2 bridges, police cars, fire trucks, ambulances, garbage trucks, and other major equipment.

3 (2) 'County-wide project' means a capital outlay project or projects as defined in  
 4 paragraph (1) of this Code section of the county for the use or benefit of the citizens of  
 5 the entire county to carry out functions on behalf of the state and limited to a county  
 6 courthouse; county administrative building primarily for county constitutional officers  
 7 or elected officials; a county or regional jail, correctional institution, or other detention  
 8 facility; a county health department facility; or any combination of such projects.

9 (3) 'Intergovernmental agreement' means a contract entered into pursuant to Article XI,  
 10 Section III, Paragraph I of the Constitution between a county and one or more qualified  
 11 municipalities located within the special district containing a combined total of no less  
 12 than 50 percent of the aggregate municipal population located within the special district.

13 (4) 'Qualified municipality' means only those incorporated municipalities which impose  
 14 a tax other than the tax authorized by this part and which provide at least three of the  
 15 following services:

16 (A) Water;

17 (B) Sewerage;

18 (C) Garbage collection;

19 (D) Police protection;

20 (E) Fire protection; or

21 (F) Library.

22 ~~48-8-110:~~ 48-8-110.1.

23 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the  
 24 Constitution of this state, there are created within this state 159 special districts. The  
 25 geographical boundary of each county shall correspond with and shall be conterminous  
 26 with the geographical boundary of the 159 special districts.

27 (b) When the imposition of a special district sales and use tax is authorized according to  
 28 the procedures provided in this part within a special district, the ~~The~~ governing authority  
 29 of any county in this state may, subject to the requirement of referendum approval and the  
 30 other requirements of this article part, impose within the county special district a special  
 31 sales and use tax for a limited period of time which tax shall be known as the county  
 32 special purpose local option sales tax.

33 (c) Any tax imposed under this article part shall be at the rate of 1 percent. Except as to  
 34 rate, a tax imposed under this article part shall correspond to the tax imposed by Article 1  
 35 of this chapter. No item or transaction which is not subject to taxation under Article 1 of  
 36 this chapter shall be subject to a tax imposed under this article part, except that a tax

1 imposed under this ~~article part~~ shall apply to sales of motor fuels as that term is defined by  
 2 Code Section 48-9-2 and shall be applicable to the sale of food and beverages as provided  
 3 for in division (57)(D)(i) of Code Section 48-8-3."

#### 4 SECTION 2.

5 Said title is further amended by striking Code Section 48-8-111, relating to procedures for  
 6 imposition of the special county sales and use tax, and inserting in its place a new Code  
 7 Section 48-8-111 to read as follows:

8 "48-8-111.

9 (a) Prior to the issuance of the call for the referendum and prior to the vote of a county  
 10 governing authority within a special district to impose the tax under this article part, such  
 11 governing authority may enter into an intergovernmental agreement with any or all of the  
 12 qualified municipalities within the special district. Any county that desires to have a tax  
 13 under this part levied within the special district shall deliver or mail a written notice to the  
 14 mayor or chief elected official in each qualified municipality located within the county  
 15 special district. Such notice shall contain the date, time, place, and purpose of a meeting  
 16 at which the governing authorities of the county and of each qualified municipality are to  
 17 meet to discuss the possible projects for inclusion in the referendum, including municipally  
 18 owned or operated projects. The notice shall be delivered or mailed at least ten days prior  
 19 to the date of the meeting. The meeting shall be held at least 30 days prior to the issuance  
 20 of the call for the referendum. Following such meeting, a county the governing authority  
 21 of the county within the special district voting to impose the tax authorized by this article  
 22 part shall notify the county election superintendent by forwarding to the superintendent a  
 23 copy of the resolution or ordinance of the governing authority calling for the imposition of  
 24 the tax. Such ordinance or resolution shall specify eligible expenditures identified by the  
 25 county and any qualified municipality for use of proceeds distributed subsection (b) of  
 26 Code Section 48-8-115. Such ordinance or resolution shall also specify:

27 (1) The purpose or purposes for which the proceeds of the tax are to be used and may be  
 28 expended, which purpose or purposes may consist of capital outlay projects located  
 29 within or outside, or both within and outside, any incorporated areas in the county in the  
 30 special district or outside the county, as authorized by subparagraph (B) of this paragraph  
 31 for regional facilities, and which may include any of the following purposes:

32 (A) A capital outlay project consisting of road Road, street, and bridge purposes, which  
 33 purposes may include sidewalks and bicycle paths;

34 (B) A capital outlay project or projects ~~of the county for the use of or the benefit of the~~  
 35 ~~citizens of the entire county~~ in the special district and consisting of a county  
 36 courthouse; county administrative buildings; a civic center; a county local or regional

1 jail, correctional institution, or other detention facility; a ~~county~~ library; a coliseum;  
 2 local or regional solid waste handling facilities as defined under paragraph (27.1) or  
 3 (35) of Code Section 12-8-22, as amended, excluding any solid waste thermal treatment  
 4 technology facility, including, but not limited to, any facility for purposes of  
 5 incineration or waste to energy direct conversion; local or regional recovered materials  
 6 processing facilities as defined under paragraph (26) of Code Section 12-8-22, as  
 7 amended; or any combination of such projects;

8 (C) A capital outlay project or projects which will be operated by a joint authority or  
 9 authorities of the county and one or more qualified municipalities within the county and  
 10 ~~which will be for the use of or benefit of the citizens of the county and the citizens of~~  
 11 ~~one or more municipalities within the county~~ special district;

12 (D) A capital outlay project or projects, to be owned or operated or both either by the  
 13 county, one or more qualified municipalities within the special district, one or more  
 14 local authorities within the special district, or any combination thereof, ~~with respect to~~  
 15 ~~which the such county has, prior to the call of the election, entered into a contract or~~  
 16 ~~agreement, as authorized by Article IX, Section III of the Constitution, with one or~~  
 17 ~~more municipalities in the county, which municipality or municipalities contain more~~  
 18 ~~than one-half of the aggregate population of all municipalities within the county; and,~~  
 19 ~~for purposes of determining the population of a municipality under this subparagraph,~~  
 20 ~~only that portion of the population of each municipality which is within the county shall~~  
 21 ~~be included;~~

22 (E) A capital outlay project consisting of a cultural facility, a recreational facility, or  
 23 a historic facility (or a facility for some combination of such purposes);

24 (F) A water capital outlay project, a sewer capital outlay project, a water and sewer  
 25 capital outlay project, or a combination of such projects, to be owned or operated or  
 26 both by a county water and sewer district and one or more qualified municipalities in  
 27 the county, ~~with respect to which the county has, prior to the call of the election,~~  
 28 ~~entered into a contract or agreement, as authorized by Article IX, Section III of the~~  
 29 ~~Constitution; and when the tax is imposed pursuant to this subparagraph the proceeds~~  
 30 ~~of the tax shall be allocated between the water and sewer district and the municipality~~  
 31 ~~or municipalities based upon the population of the municipality or municipalities,~~  
 32 ~~according to the United States decennial census of 1980 or any future such census, over~~  
 33 ~~the population of the county, according to the United States decennial census of 1980~~  
 34 ~~or any future such census, with such allocation to be specified in the contract or~~  
 35 ~~agreement relating to the capital outlay facility or facilities;~~

36 (G) The retirement of previously incurred general obligation debt of the county, one  
 37 or more qualified municipalities within the special district, or any combination thereof

1 ~~other than general obligation debt incurred for road, street, or bridge purposes, if such~~  
 2 ~~previously incurred general obligation debt was incurred for project or projects of a~~  
 3 ~~type for which new general obligation debt may be incurred under this article;~~

4 (H) A capital outlay project or projects ~~of the county for the use of and benefit of the~~  
 5 ~~citizens of the entire county~~ within the special district and consisting of public safety  
 6 facilities, airport facilities, or related capital equipment used in the operation of public  
 7 safety or airport facilities, or any combination of such purposes;

8 (I) A capital outlay project or projects, ~~to be owned or operated or both, either by the~~  
 9 ~~county, one or more municipalities, or any combination thereof,~~ within the special  
 10 district, consisting of capital equipment for use in voting in official elections or  
 11 referendums ~~with such county or municipality;~~

12 (J) A capital outlay project or projects ~~of the county for the use and benefit of the~~  
 13 ~~citizens of the entire county and~~ within the special district consisting of any  
 14 transportation facility designed for the transportation of people or goods, including but  
 15 not limited to railroads, port and harbor facilities, mass transportation facilities, or any  
 16 combination thereof;

17 (K) A capital outlay project or projects ~~for the use and benefit of the citizens of the~~  
 18 ~~entire county~~ within the special district and consisting of a hospital or hospital facilities  
 19 that are owned by a county, a qualified municipality, or a hospital authority within the  
 20 special district and operated by ~~the~~ such county, municipality, or hospital authority or  
 21 by an organization which is tax exempt under Section 501(c)(3) of the Internal Revenue  
 22 Code, which operates the hospital through a contract or lease with ~~the~~ such county,  
 23 municipality, or hospital authority; or

24 (L) Any combination of two or more of the foregoing;

25 (2) The maximum period of time, to be stated in calendar years or calendar quarters and  
 26 not to exceed five years, unless the provisions of paragraph (1) of subsection (b) or  
 27 subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the  
 28 maximum period of time for which the tax may be levied shall not exceed six years;

29 (3) The ~~maximum~~ estimated cost of the project or projects which will be funded from the  
 30 proceeds of the tax, which ~~maximum~~ estimated cost shall also be the ~~maximum~~ estimated  
 31 amount of net proceeds to be raised by the tax, unless the provisions of paragraph (1) of  
 32 subsection (b) or subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in  
 33 which case the final day of the tax shall be based upon the length of time for which the  
 34 tax was authorized to be levied by the referendum; and

35 (4) If general obligation debt is to be issued in conjunction with the imposition of the tax,  
 36 ~~as authorized by this article in cases where the tax is imposed other than in whole for~~  
 37 ~~road, street, and bridge purposes,~~ the principal amount of the debt to be issued, the

1 purpose for which the debt is to be issued, the local government issuing the debt, the  
 2 ~~other than for road, street, and bridge purposes,~~ the interest rate or rates or the maximum  
 3 interest rate or rates which such debt is to bear, and the amount of principal to be paid in  
 4 each year during the life of the debt.

5 (a.1) ~~For purposes of subsection (a) of this Code section, a 'capital outlay project' means~~  
 6 ~~major, permanent, or long-lived improvements or betterments, such as land and structures,~~  
 7 ~~such as would be properly chargeable to a capital asset account and as distinguished from~~  
 8 ~~current expenditures and ordinary maintenance expenses. Such term shall include, but not~~  
 9 ~~be limited to, police cars, fire trucks, ambulances, garbage trucks, and other major~~  
 10 ~~equipment.~~

11 (b) Upon receipt of the resolution or ordinance, the election superintendent shall issue the  
 12 call for an election for the purpose of submitting the question of the imposition of the tax  
 13 to the voters of the county within the special district. The election superintendent shall  
 14 issue the call and shall conduct the election on a date and in the manner authorized under  
 15 Code Section 21-2-540. The election superintendent shall cause the date and purpose of the  
 16 election to be published once a week for four weeks immediately preceding the date of the  
 17 election in the official organ of the county. If general obligation debt is to be issued by the  
 18 county or any qualified municipality within the special district in conjunction with the  
 19 imposition of the tax, the notice published by the election superintendent shall also include,  
 20 in such form as may be specified by the county governing authority or the governing  
 21 authority or authorities of the qualified municipalities imposing the tax within the special  
 22 district, the principal amount of the debt, the purpose for which the debt is to be issued, the  
 23 rate or rates of interest or the maximum rate or rates of interest the debt will bear, and the  
 24 amount of principal to be paid in each year during the life of the debt; and such publication  
 25 of notice by the election superintendent shall take the place of the notice otherwise required  
 26 by Code Section 36-80-11 or by subsection (b) of Code Section 36-82-1, which notice shall  
 27 not be required.

28 (c) ~~If the tax is to be imposed solely for road, street, and bridge purposes, the ballot shall~~  
 29 ~~have written or printed thereon the following:~~

30 '(~~—~~) YES Shall a special 1 percent sales and use tax be imposed for road, street, and  
 31 bridge purposes in \_\_\_\_\_ County for a period of time not to  
 32 (~~—~~) NO exceed \_\_\_\_\_ and for the raising of not more than  
 \$\_\_\_\_\_?'

33 (d)(c)(1) ~~If the tax is to be imposed solely for purposes other than for road, street, and~~  
 34 ~~bridge purposes and if no debt is to be issued, the ballot~~ The ballot submitting the  
 35 question of the imposition of the tax authorized by this part to the voters of the county  
 36 within the special district shall have written or printed thereon the following:

1       ' YES Shall a special 1 percent sales and use tax be imposed in the special  
 2               district of \_\_\_\_\_ County for a period of time not to exceed \_\_\_\_\_  
 3       ' NO and for the raising of ~~not more than~~ an estimated amount of \$ \_\_\_\_\_  
                   for the purpose of \_\_\_\_\_?'

4       (2) If debt is to be issued, the ballot shall also have written or printed thereon, following  
 5       the language specified by paragraph (1) of this subsection, the following:

6       'If imposition of the tax is approved by the voters, such vote shall also constitute  
 7       approval of the issuance of general obligation debt of \_\_\_\_\_ County in the principal  
 8       amount of \$ \_\_\_\_\_ for the above purpose.'

9       ~~(3) If the tax is to be imposed in part for road, street, and bridge purposes and in part for~~  
 10       ~~other purposes, the ballot shall have written or printed thereon the following:~~

11       ~~' YES Shall a special 1 percent sales and use tax be imposed in \_\_\_\_\_ County~~  
 12               ~~for a period of time not to exceed \_\_\_\_\_ and for the raising of not more~~  
 13       ~~' NO than \$ \_\_\_\_\_ for the purpose of \_\_\_\_\_ and for road, street, and bridge~~  
 14               ~~purposes for a period of time not to exceed \_\_\_\_\_ and for the raising of~~  
 15               ~~not more than \$ \_\_\_\_\_?'~~

16       ~~(4) If debt is to be issued for purposes other than road, street, and bridge purposes, the~~  
 17       ~~ballot shall also have written or printed thereon, following the language specified by~~  
 18       ~~paragraph (3) of this subsection, the following:~~

19       ~~'If imposition of the tax is approved by the voters, such vote shall also constitute~~  
 20       ~~approval of the issuance of general obligation debt of \_\_\_\_\_ County in the~~  
 21       ~~principal amount of \$ \_\_\_\_\_ for the above purpose other than road, street, and~~  
 22       ~~bridge purposes.'~~

23       ~~(e)~~(d) All persons desiring to vote in favor of imposing the tax shall vote 'Yes' and all  
 24       persons opposed to levying the tax shall vote 'No.' If more than one-half of the votes cast  
 25       are in favor of imposing the tax then the tax shall be imposed as provided in this ~~article~~  
 26       part; otherwise the tax shall not be imposed and the question of imposing the tax shall not  
 27       again be submitted to the voters of the county within the special district until after 12  
 28       months immediately following the month in which the election was held; provided,  
 29       however, that if an election date authorized under Code Section 21-2-540 occurs during the  
 30       twelfth month immediately following the month in which such election was held, the  
 31       question of imposing the tax may be submitted to the voters of the county within the  
 32       special district on such date. The election superintendent shall hold and conduct the  
 33       election under the same rules and regulations as govern special elections. The  
 34       superintendent shall canvass the returns, declare the result of the election, and certify the

1 result to the Secretary of State and to the commissioner. The expense of the election shall  
2 be paid from county funds.

3 ~~(f)~~(e)(1) If the proposal includes the authority to issue general obligation debt and if more  
4 than one-half of the votes cast are in favor of the proposal, then the authority to issue such  
5 debt in accordance with Article IX, Section V, Paragraph I or Article IX, Section V,  
6 Paragraph II of the Constitution is given to the proper officers of the county or qualified  
7 municipality within the special district issuing such debt; otherwise such debt shall not  
8 be issued. If the authority to issue such debt is so approved by the voters, then such debt  
9 may be issued without further approval by the voters.

10 (2) If the issuance of general obligation debt is included and approved as provided in this  
11 Code section, then the governing authority of the county or qualified municipality within  
12 the special district issuing such debt may incur such debt either through the issuance and  
13 validation of general obligation bonds or through the execution of a promissory note or  
14 notes or other instrument or instruments. If such debt is incurred through the issuance of  
15 general obligation bonds, such bonds and their issuance and validation shall be subject  
16 to Articles 1 and 2 of Chapter 82 of Title 36 except as specifically provided otherwise in  
17 this ~~article~~ part. If such debt is incurred through the execution of a promissory note or  
18 notes or other instrument or instruments, no validation proceedings shall be necessary and  
19 such debt shall be subject to Code Sections 36-80-10 through 36-80-14 except as  
20 specifically provided otherwise in this ~~article~~ part. In either event, such general obligation  
21 debt shall be payable first from the separate account in which are placed the proceeds  
22 received by the county or qualified municipality within the special district issuing such  
23 debt from the tax authorized by this ~~article~~ part. Such general obligation debt shall,  
24 however, constitute a pledge of the full faith, credit, and taxing power of the county or  
25 qualified municipality within the special district issuing such debt; and any liability on  
26 such debt which is not satisfied from the proceeds of the tax authorized by this ~~article~~ part  
27 shall be satisfied from the general funds of the county or qualified municipality within  
28 the special district issuing such debt. ~~In no event shall any proceeds of a tax which is~~  
29 ~~imposed pursuant to this article in whole or in part for road, street, or bridge purposes be~~  
30 ~~used for payment of general obligation debt with respect to such road, street, and bridge~~  
31 ~~purposes."~~

### 32 SECTION 3.

33 Said title is further amended by striking subsection (c) of Code Section 48-8-111.1, relating  
34 to applicability of the special county sales and use tax to consolidated governments, and  
35 inserting in its place a new subsection (c) to read as follows:

1 "(c) A consolidated government shall be authorized to levy a tax for any capital outlay  
 2 project provided for in subparagraphs (a)(1)(C), (a)(1)(D), and (a)(1)(F) of Code Section  
 3 48-8-111, or any combination thereof, without the necessity of operating such project  
 4 jointly with a qualified municipal governing authority, owning or operating such projects  
 5 with one or more qualified municipalities, or entering into a contract with one or more  
 6 qualified municipalities with respect to such project."

7 **SECTION 4.**

8 Said title is further amended by striking Code Section 48-8-112, relating to effective date,  
 9 termination, limitation, and reimposition of the special county sales and use tax, and inserting  
 10 in lieu thereof the following:

11 "48-8-112.

12 (a) If the imposition of the tax is approved at the special election, the tax shall be imposed  
 13 on the first day of the next succeeding calendar quarter which begins more than 80 days  
 14 after the date of the election at which the tax was approved by the voters. With respect to  
 15 services which are regularly billed on a monthly basis, however, the resolution shall  
 16 become effective with respect to and the tax shall apply to services billed on or after the  
 17 effective date specified in the previous sentence.

18 (b) The tax shall cease to be imposed on the earliest of the following dates:

19 (1) If the resolution or ordinance calling for the imposition of the tax provided for the  
 20 issuance of general obligation debt and such debt is the subject of validation proceedings,  
 21 as of the end of the first calendar quarter ending more than 80 days after the date on  
 22 which a court of competent jurisdiction enters a final order denying validation of such  
 23 debt;

24 (2) On the final day of the maximum period of time specified for the imposition of the  
 25 tax; or

26 (3) As of the end of the calendar quarter during which the commissioner determines that  
 27 the tax will have raised revenues sufficient to provide to the county and qualified  
 28 municipalities within the special district net proceeds equal to or greater than the amount  
 29 specified as the ~~maximum~~ estimated amount of net proceeds to be raised by the tax,  
 30 unless the provisions in paragraph (1) of subsection (b) or subparagraph (b)(2)(A) of  
 31 Code Section 48-8-115 are applicable, in which case the final day of the tax shall be  
 32 based upon the length of time for which the tax was authorized to be levied by the  
 33 referendum.

34 (c)(1) ~~No county shall impose at~~ At any time no more than a single 1 percent tax under  
 35 this article part may be imposed within a special district.

1 (2) ~~A county in~~ The governing authority of a county in a special district in which a tax  
 2 authorized by this ~~article part~~ is in effect may, while the tax is in effect, adopt a resolution  
 3 or ordinance calling for the reimposition of a tax as authorized by this ~~article part~~  
 4 the termination of the tax then in effect; and a special election may be held for this  
 5 purpose while the tax is in effect. Proceedings for the reimposition of a tax shall be in the  
 6 same manner as proceedings for the initial imposition of the tax, but the newly authorized  
 7 tax shall not be imposed until the expiration of the tax then in effect; provided, however,  
 8 that in the event of emergency conditions under which a county is unable to conduct a  
 9 referendum so as to continue the tax then in effect without interruption, the commissioner  
 10 may, if feasible administratively, waive the limitations of subsection (a) of this Code  
 11 section to the minimum extent necessary so as to permit the reimposition of a tax, if  
 12 otherwise approved as required under this Code section, without interruption, upon the  
 13 expiration of the tax then in effect.

14 (3) Following the expiration of a tax under this ~~article, part,~~ the governing authority of  
 15 a county within a special district may initiate proceedings for the reimposition of a tax  
 16 under this ~~article part~~ in the same manner as provided in this article part for initial  
 17 imposition of such tax.

18 (d) Notwithstanding any other provision of this part to the contrary, if a county has  
 19 imposed the tax authorized by this part which tax has become effective in the calendar  
 20 quarter beginning October 1, 2003, for road, street, and bridge purposes; courthouse capital  
 21 repair purposes; capital outlay hospital authority purposes; and other purposes, and  
 22 unanticipated retail development occurs prior to the fourth year of the tax being in place  
 23 which will cause the tax to terminate under paragraph (3) of subsection (b) of this Code  
 24 section, then the provisions of this subsection shall apply. This subsection shall not apply  
 25 until and unless the governing authority of the county adopts a resolution under this  
 26 subsection which calls for the tax to continue to be collected for the maximum period of  
 27 time originally specified for the imposition of the tax. A copy of such resolution shall,  
 28 upon adoption, be transmitted to the commissioner. Upon the adoption of such resolution,  
 29 the tax shall continue to be imposed for the same period of time as originally authorized  
 30 without regard to the amount of revenue collected. The commissioner shall notify the  
 31 county governing authority as of the end of the calendar quarter during which the  
 32 commissioner makes the determination otherwise required under paragraph (3) of  
 33 subsection (b) of this Code section. From the beginning of the immediately following  
 34 calendar quarter until the final day of the maximum period of time specified for the  
 35 imposition of the tax, the county shall only be authorized to use the proceeds collected  
 36 from such tax for a county-wide project or projects or for a recreational facility or facilities  
 37 and only pursuant to an intergovernmental agreement between such county and all

1 municipalities, whether qualified municipalities or not, which were originally to receive  
 2 a share of proceeds of such tax regarding such projects or facilities. This subsection shall  
 3 stand repealed in its entirety on December 31, 2008."

#### 4 SECTION 5.

5 Said title is further amended by striking Code Section 48-8-113, relating to administration  
 6 and collection of the special county sales and use tax by the state revenue commissioner, and  
 7 inserting in its place a new Code Section 48-8-113 to read as follows:

8 "48-8-113.

9 A tax levied pursuant to this ~~article~~ part shall be exclusively administered and collected by  
 10 the commissioner for the use and benefit of the county and qualified municipalities within  
 11 such special district imposing the tax. Such administration and collection shall be  
 12 accomplished in the same manner and subject to the same applicable provisions,  
 13 procedures, and penalties provided in Article 1 of this chapter; provided, however, that all  
 14 moneys collected from each taxpayer by the commissioner shall be applied first to such  
 15 taxpayer's liability for taxes owed the state; and provided, further, that the commissioner  
 16 may rely upon a representation by or in behalf of the county and qualified municipalities  
 17 within the special district or the Secretary of State that such a tax has been validly imposed,  
 18 and the commissioner and the commissioner's agents shall not be liable to any person for  
 19 collecting any such tax which was not validly imposed. Dealers shall be allowed a  
 20 percentage of the amount of the tax due and accounted for and shall be reimbursed in the  
 21 form of a deduction in submitting, reporting, and paying the amount due if such amount  
 22 is not delinquent at the time of payment. The deduction shall be at the rate and subject to  
 23 the requirements specified under subsections (b) through (f) of Code Section 48-8-50."

#### 24 SECTION 6.

25 Said title is further amended by striking Code Section 48-8-115, relating to disbursement of  
 26 proceeds of the special county sales and use tax, and inserting in its place a new Code  
 27 Section 48-8-115 to read as follows:

28 "48-8-115.

29 (a) The proceeds of the tax collected by the commissioner in each county within a special  
 30 district under this ~~article~~ part shall be disbursed as soon as practicable after collection as  
 31 follows:

- 32 (1) One percent of the amount collected shall be paid into the general fund of the state  
 33 treasury in order to defray the costs of administration;
- 34 (2) Except for the percentage provided in paragraph (1) of this Code section, the  
 35 remaining proceeds of the tax shall be distributed to the governing authority of the county

1 within the special district imposing the tax as specified in subsection (b) of this Code  
2 section.

3 (b) The county within the special district shall distribute any such proceeds as follows:

4 (1) To the county governing authority and any qualified municipalities as specified in an  
5 intergovernmental agreement. Where an intergovernmental agreement has been entered  
6 into, the agreement shall, at a minimum, include the following:

7 (A) The specific capital outlay project or projects to be funded pursuant to the  
8 agreement;

9 (B) The estimated or projected dollar amounts allocated for each project from tax  
10 proceeds from the tax authorized by this part;

11 (C) The procedures for distributing proceeds from the tax authorized by this part to  
12 qualified municipalities;

13 (D) A schedule for distributing proceeds from the tax authorized by this part to  
14 qualified municipalities which schedule shall include the priority or order in which  
15 projects will be fully or partially funded;

16 (E) A provision that all capital outlay projects included in the agreement shall be  
17 funded from proceeds from the tax authorized by this part except as otherwise agreed;

18 (F) A provision that proceeds from the tax authorized by this part shall be maintained  
19 in separate accounts and utilized exclusively for the specified purposes;

20 (G) Record-keeping and audit procedures necessary to carry out the purposes of this  
21 part; and

22 (H) Such other provisions as the county and participating municipalities choose to  
23 address; or

24 (2) Where an intergovernmental agreement has not been entered into pursuant to  
25 paragraph (1) of this subsection, the county within the special district shall distribute the  
26 proceeds of the tax authorized by this part as follows:

27 (A) To the governing authority of the county for county-wide projects specified in the  
28 ordinance or resolution required by subsection (a) of Code Section 48-8-111; provided,  
29 however, that any tax levied under this part that funds county-wide projects where an  
30 intergovernmental agreement has not been entered into pursuant to paragraph (1) of this  
31 subsection shall be levied for a five-year period. In the event that a county-wide project  
32 is estimated to cost an amount which exceeds the proceeds projected to be collected  
33 during a 24 month period of the levy of the tax, the tax shall be levied for a six-year  
34 period; or

35 (B) In the event that no county-wide project is included in the resolution or ordinance  
36 calling for the imposition of the tax or in the event that tax proceeds exceed that amount

1 required to fund the county-wide project or projects, the remaining proceeds shall be  
 2 distributed in the following manner:

3 (i) As specified in an intergovernmental agreement other than the agreement  
 4 specified in paragraph (1) of this subsection. The intergovernmental agreement shall  
 5 include, at a minimum, the information required in paragraph (1) of this subsection;

6 or

7 (ii) To the qualified municipalities within the special district based upon the ratio that  
 8 the population of each qualified municipality bears to the total population of the  
 9 county within the special district. If any qualified municipality is located in more  
 10 than one county, only that portion of its population that is within the special district  
 11 shall be counted. The remainder of such proceeds shall be distributed to the  
 12 governing authority of the county within the special district. Capital outlay projects  
 13 included in the referendum ballot by the county or any qualified municipalities within  
 14 the special district shall be based upon the anticipated proceeds and distribution of the  
 15 tax. The governing authority of the county within the special district shall distribute  
 16 all proceeds received by the county for the tax levied pursuant to this part to the  
 17 qualified municipalities within the special district on a monthly basis where proceeds  
 18 are distributed in accordance with this division."

#### 19 **SECTION 7.**

20 Said title is further amended by striking Code Section 48-8-120, relating to the effect of other  
 21 local sales and use taxes on imposition of the special county sales and use tax, and inserting  
 22 in its place a new Code Section 48-8-120 to read as follows:

23 "48-8-120.

24 Except as provided in Code Section 48-8-6, the tax authorized by this ~~article~~ part shall be  
 25 in addition to any other local sales and use tax. Except as provided in Code Section 48-8-6,  
 26 the imposition of any other local sales and use tax within a county or qualified municipality  
 27 within a special district shall not affect the authority of such a county to impose the tax  
 28 authorized by ~~this article~~ part and the imposition of the tax authorized by ~~this article~~ part  
 29 shall not affect the imposition of any otherwise authorized local sales and use tax within  
 30 the county within the special district."

#### 31 **SECTION 8.**

32 Said title is further amended by Code Section 48-8-121, relating to use of proceeds of the  
 33 special county sales and use tax and issuance of general obligation debt, and inserting in lieu  
 34 thereof the following:

1 "48-8-121.

2 (a)(1) The proceeds received from the tax authorized by this ~~article~~ part shall be used by  
3 the county and qualified municipalities within the special district receiving proceeds of  
4 the sales and use tax exclusively for the purpose or purposes specified in the resolution  
5 or ordinance calling for imposition of the tax. Such proceeds shall be kept in a separate  
6 account from other funds of ~~the~~ such county and each qualified municipality receiving  
7 proceeds of the sales and use tax and shall not in any manner be commingled with other  
8 funds of ~~the~~ such county and each qualified municipality receiving proceeds of the sales  
9 and use tax prior to the expenditure.

10 (2) The governing authority of the county and the governing authority of each qualified  
11 municipality within the special district receiving any proceeds from the tax pursuant to  
12 ~~a contract with the county~~ this part shall maintain a record of each and every project for  
13 which the proceeds of the tax are used. A schedule shall be included in each annual audit  
14 which shows for each such project ~~in the resolution or ordinance calling for imposition~~  
15 ~~of the tax~~ the original estimated cost, the current estimated cost if it is not the original  
16 estimated cost, amounts expended in prior years, and amounts expended in the current  
17 year. The auditor shall verify and test expenditures sufficient to provide assurances that  
18 the schedule is fairly presented in relation to the financial statements. The auditor's report  
19 on the financial statements shall include an opinion, or disclaimer of opinion, as to  
20 whether the schedule is presented fairly in all material respects in relation to the financial  
21 statements taken as a whole.

22 (3) ~~Where the tax authorized by this article has been imposed prior to April 19, 1994, for~~  
23 ~~a period of four years for road, street, and bridge purposes and five years for other~~  
24 ~~purposes, this paragraph shall apply. When this paragraph applies, proceeds from any or~~  
25 ~~all years of the five-year imposition period may be used for road, street, and bridge~~  
26 ~~purposes and proceeds from any or all years of the five-year imposition period may be~~  
27 ~~used for the other authorized purposes, so long as the total expenditures of the tax~~  
28 ~~proceeds are consistent with the total expenditures provided for in the original resolution~~  
29 ~~or ordinance calling for the imposition of the tax.~~ In the event that a qualified  
30 municipality fails to comply with the requirements of this part, the county within the  
31 special district shall not be held liable for such noncompliance.

32 (b) ~~If the resolution or ordinance calling for the imposition of the tax specified that the~~  
33 ~~proceeds of the tax are to be used in whole or in part for road, street, and bridge purposes,~~  
34 ~~then authorized uses of the tax proceeds shall include acquisition of right of way for,~~  
35 ~~construction of, and renovation and improvement of, including relocation of utilities for~~  
36 ~~and improvement of surface water drainage from, roads, streets, bridges, sidewalks, and~~  
37 ~~bicycle paths both within the unincorporated area of the county and within the incorporated~~

1 ~~areas of municipalities within the county. If the resolution or ordinance calling for the~~  
 2 ~~imposition of the tax specified that the proceeds of the tax are to be used in whole or in part~~  
 3 ~~for road, street, and bridge purposes, then no part of the proceeds of the tax shall be used~~  
 4 ~~to retire general obligation debt with respect to such road, street, and bridge purposes.~~

5 (b)(1) If the resolution or ordinance calling for the imposition of the tax specified that the  
 6 proceeds of the tax are to be used in whole or in part for capital outlay projects consisting  
 7 of road, street, and bridge purposes, then authorized uses of the tax proceeds shall  
 8 include:

9 (A) Acquisition of rights of way for roads, streets, bridges, sidewalks, and bicycle  
 10 paths;

11 (B) Construction of roads, streets, bridges, sidewalks, and bicycle paths;

12 (C) Renovation and improvement of roads, streets, bridges, sidewalks, and bicycle  
 13 paths, including resurfacing;

14 (D) Relocation of utilities for roads, streets, bridges, sidewalks, and bicycle paths;

15 (E) Improvement of surface-water drainage from roads, streets, bridges, sidewalks, and  
 16 bicycle paths; and

17 (F) Patching, leveling, milling, widening, shoulder preparation, culvert repair, and other  
 18 repairs necessary for the preservation of roads, streets, bridges, sidewalks, and bicycle  
 19 paths.

20 (2) Storm-water capital outlay projects and drainage capital outlay projects may be  
 21 funded pursuant to subparagraph (a)(1)(D) of Code Section 48-8-111 or in conjunction  
 22 with road, street, and bridge capital outlay projects.

23 ~~(c) No general obligation debt shall be issued in conjunction with the imposition of the tax~~  
 24 ~~authorized by this article when the tax is imposed in whole or in part for road, street, and~~  
 25 ~~bridge purposes with respect to such road, street, and bridge purposes. If the tax is imposed~~  
 26 ~~solely for purposes other than road, street, and bridge purposes or in part for road, street,~~  
 27 ~~and bridge purposes and in part for other purposes, then no No general obligation debt shall~~  
 28 ~~be issued in conjunction with the imposition of the tax unless the county governing~~  
 29 ~~authority of the county or qualified municipalities within special district issuing the debt~~  
 30 ~~determines that, and if the debt is to be validated it is demonstrated in the validation~~  
 31 ~~proceedings that, during each year in which any payment of principal or interest on the debt~~  
 32 ~~comes due the county or qualified municipalities within special district issuing such debt~~  
 33 ~~will receive from the tax authorized by this ~~article~~ part net proceeds sufficient to fully~~  
 34 ~~satisfy such liability. General obligation debt issued under this ~~article~~ part shall be payable~~  
 35 ~~first from the separate account in which are placed the proceeds received by the county or~~  
 36 ~~qualified municipalities within the special district issuing such debt from the tax authorized~~  
 37 ~~by this ~~article~~ part. Such debt, however, shall constitute a pledge of the full faith, credit,~~

1 and taxing power of the county or qualified municipalities within the special district issuing  
 2 such debt; and any liability on said debt which is not satisfied from the proceeds of the tax  
 3 authorized by this ~~article~~ part shall be satisfied from the general funds of the county or  
 4 qualified municipalities within the special district issuing such debt.

5 (d) The resolution or ordinance calling for imposition of the tax authorized by this ~~article~~  
 6 ~~solely for purposes other than for road, street, and bridge purposes or in part for road,~~  
 7 ~~street, and bridge purposes and in part for other purposes~~ part may specify that all of the  
 8 proceeds of the tax will be used for payment of general obligation debt issued in  
 9 conjunction with the imposition of the tax ~~with respect to purposes other than road, street,~~  
 10 ~~and bridge purposes~~. If the resolution or ordinance so provides, then such proceeds shall  
 11 be used solely for such purpose except as provided in subsection (g) of this Code section.

12 (e)(~~†~~) The resolution or ordinance calling for the imposition of the tax authorized by this  
 13 ~~article solely for purposes other than for road, street, and bridge purposes or in part for~~  
 14 ~~road, street, and bridge purposes and in part for other purposes~~ part may specify that a part  
 15 of the proceeds of the tax will be used for payment of general obligation debt issued in  
 16 conjunction with the imposition of the tax ~~with respect to purposes other than road, street,~~  
 17 ~~and bridge purposes~~. If the ordinance or resolution so provides, it shall specifically state  
 18 the other purposes for which such proceeds will be used; and such other purposes shall be  
 19 a part of the capital outlay project or projects for which the tax is to be imposed. In such  
 20 a case no part of the net proceeds from the tax received in any year shall be used for such  
 21 other purposes until all debt service requirements of the general obligation debt for that  
 22 year have first been satisfied from the account in which the proceeds of the tax are placed.

23 ~~(2) In no event shall any proceeds of general obligation debt issued pursuant to this article~~  
 24 ~~be used for road, street, or bridge purposes.~~

25 (f) The resolution or ordinance calling for the imposition of the tax may specify that no  
 26 general obligation debt is to be issued in conjunction with the imposition of the tax. If the  
 27 ordinance or resolution so provides, it shall specifically state the purpose or purposes for  
 28 which the proceeds will be used.

29 (g)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of  
 30 payment of general obligation debt issued in conjunction with the imposition of the tax,  
 31 then any net proceeds of the tax in excess of the amount required for final payment of  
 32 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.

33 (B) If the county or qualified municipality within the special district receives from the  
 34 tax net proceeds in excess of the ~~maximum~~ estimated cost of the capital outlay project  
 35 or projects stated in the resolution or ordinance calling for the imposition of the tax or  
 36 in excess of the actual cost of such capital outlay project or projects, then such excess  
 37 proceeds shall be subject to and applied as provided in paragraph (2) of this subsection.

1 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section  
 2 48-8-112 by reason of denial of validation of debt, then all net proceeds received by the  
 3 county or qualified municipality within the special district from the tax shall be excess  
 4 proceeds subject to paragraph (2) of this subsection.

5 (2) Unless otherwise provided in this part or in an intergovernmental agreement entered  
 6 into pursuant to this part, excess Excess proceeds subject to this subsection shall be used  
 7 solely for the purpose of reducing any indebtedness of the county within the special  
 8 district other than indebtedness incurred pursuant to this ~~article~~ part. If there is no such  
 9 other indebtedness or, if the excess proceeds exceed the amount of any such other  
 10 indebtedness, then the excess proceeds shall next be paid into the general fund of the  
 11 county within the special district, it being the intent that any funds so paid into the  
 12 general fund of the county be used for the purpose of reducing ad valorem taxes."

### 13 SECTION 9.

14 Title 36 of the Official Code of Georgia Annotated, relating to local government, is amended  
 15 by striking subsection (c) of Code Section 36-36-2, regarding the effective date of  
 16 annexation, and inserting in its place a new subsection (c) to read as follows:

17 "(c)(1) Where an independent school system exists within the boundaries of a  
 18 municipality, other effective dates may be established by the municipality solely for the  
 19 purpose of determining school enrollment.

20 (2) Unless otherwise agreed in writing by a county governing authority and the  
 21 municipal governing authority, where property zoned and used for commercial purposes  
 22 is annexed into a municipality with an independent school system, the effective date for  
 23 the purposes of ad valorem taxes levied for educational purposes shall be December 31  
 24 of the third year after the year in which the requirements of Article 2, 3, or 4 of this  
 25 chapter, whichever is applicable, have been met."

### 26 SECTION 10.

27 Said title is further amended by striking Code section 36-36-6, relating to notice of proposed  
 28 annexation, and inserting in its place a new Code Section 36-36-6 to read as follows:

29 "36-36-6.

30 Upon accepting an application for annexation pursuant to Code Section 36-36-21 or a  
 31 petition for annexation pursuant to Code Section 36-36-32, or upon adopting a resolution  
 32 calling for an annexation referendum pursuant to Code Section 36-36-57, the governing  
 33 authority of the annexing municipality shall within five business days give written notice  
 34 of the proposed annexation to the governing authority of the county wherein the area  
 35 proposed for annexation is located. Such notice shall include a map or other description

1 of the site proposed to be annexed sufficient to identify the area. Where the proposed  
 2 annexation is to be effected by a local Act of the General Assembly, a copy of the proposed  
 3 legislation shall be provided by the governing authority of the municipality to the  
 4 governing authority of the county in which the property proposed to be annexed is located  
 5 following the receipt of such notice by the governing authority of the municipality under  
 6 subsection (b) of Code Section 28-1-14."

#### 7 SECTION 11.

8 Said title is further amended by striking Code Section 36-36-11, relating to the effect of bona  
 9 fide land use classification objections, and inserting in its place a new Code Section 36-36-11  
 10 to read as follows:

11 "36-36-11.

12 (a) The intent of this Code section is to provide a mechanism to resolve disputes over land  
 13 use arising out of the rezoning of property to a more intense land use in conjunction with  
 14 or subsequent to annexation in order to facilitate coordinated planning between counties  
 15 and municipalities particularly with respect to areas contiguous to municipal boundaries.

16 ~~(a)~~(b) As used in this Code section, the term "bona fide land use classification objection"  
 17 means an objection to a proposed change in land use which results in a substantial change  
 18 in the intensity of the allowable use of the property or a change to a significantly different  
 19 allowable use.

20 ~~(b) On or after July 1, 1998, an annexation shall not be effective until any bona fide land~~  
 21 ~~use classification objections raised by the county relative to the area to be annexed are~~  
 22 ~~resolved pursuant to the dispute resolution process required by subparagraph (C) of~~  
 23 ~~paragraph (4) of Code Section 36-70-24.~~

24 (1) When an initial zoning of property is sought pursuant to subsection (d) of Code  
 25 Section 36-66-4 or when the rezoning of annexed property is sought within one year of  
 26 the effective date of the annexation, the municipal corporation shall give notice to the  
 27 county governing authority within seven calendar days of the filing of the application for  
 28 initial zoning or rezoning. Upon receipt of such notice, the county governing authority  
 29 shall have seven calendar days to notify the municipality in writing of its intent to raise  
 30 an objection to the proposed zoning or rezoning of the property and shall specify the basis  
 31 for the objection. If the county governing authority serves notice of its intent to object,  
 32 then the county governing authority shall have ten calendar days from the date of the  
 33 county's notice to document in writing the nature of the objection specifically identifying  
 34 the basis for the objection including any increased service delivery or infrastructure costs.  
 35 The absence of a written notice of intent to object or failure to document the nature of the  
 36 objection shall mean the municipal corporation may proceed with the zoning or rezoning

1 and no subsequent objections under this process may be filed for the zoning or rezoning  
2 under consideration.

3 (2) Commencing with the date of receipt by the municipality of the county's documented  
4 objections, representatives of the municipal corporation and the county shall have 21  
5 calendar days to devise mitigating measures to address the county's specific objections  
6 to the proposed zoning or rezoning. The governing authority of the municipal corporation  
7 and the governing authority of the county may agree on mitigating measures or agree in  
8 writing to waive the objections at any time within the 21 calendar day period, in which  
9 event the municipal corporation may proceed with the zoning or rezoning in accordance  
10 with such agreement; or, where an initial zoning is proposed concurrent with annexation,  
11 the municipality may approve, deny, or abandon the annexation of all or parts of the  
12 property under review.

13 (3) If the representatives of the municipal corporation and the county fail to reach  
14 agreement on the objections and mitigating measures within the 21 calendar day period,  
15 either the governing authority of the municipal corporation or the governing authority of  
16 the county may insist upon appointment of a mediator within seven calendar days after  
17 the end of the 21 day period to assist in resolving the dispute. The mediator shall be  
18 mutually selected and appointed within seven calendar days of either party's timely,  
19 written insistence on a mediator. The party insisting on use of the mediator shall bear  
20 two-thirds of the expense of the mediation and the other party shall bear one-third of the  
21 expense of the mediation. If both the municipality and the county insist on mediation, the  
22 expenses of mediation shall be shared equally. The mediator shall have up to 28 calendar  
23 days to meet with the parties to develop alternatives to resolve the objections. If the  
24 municipal corporation and the county agree on alternatives to resolve the objections, the  
25 municipal corporation may proceed in accordance with the mediated agreement.

26 (4) If the objections are not resolved by the end of the 28 day period, the municipal  
27 governing authority or the county governing authority may, no later than seven calendar  
28 days after the conclusion of such 28 day period, request review by a citizen review panel.  
29 The citizen review panel shall be an independent body comprised of one resident of the  
30 municipal corporation appointed by the municipal governing authority, one resident of  
31 the county appointed by the county governing authority, and one nonresident of the  
32 county who is a land use planning professional mutually selected by the municipal and  
33 county appointees to the citizen review panel. No elected or appointed officials or  
34 employees, contractors, or vendors of a municipality or county may serve on the citizen  
35 review panel. If a request for review by a citizen review panel is made, the mediator shall  
36 make arrangements to appear personally at the first meeting of the panel and brief the  
37 panel members regarding the objections and proposed mitigating measures or provide a

1 written presentation of such objections and proposed mitigating measures to the panel  
 2 members on or before the date of such first meeting, whichever the mediator deems  
 3 appropriate. The citizen review panel shall meet at least once but may conduct as many  
 4 meetings as necessary to complete its review within a 21 calendar day period. All  
 5 meetings of the citizen review panel shall be open to the public pursuant to Chapter 14  
 6 of Title 50. Within 21 calendar days of the request for review, the citizen review panel  
 7 shall complete its review of the evidence submitted by the county and the municipality  
 8 concerning the objections and proposed mitigating measures and shall issue its own  
 9 recommendations.

10 (5) The citizen review panel shall recommend approval or denial of the zoning or  
 11 rezoning and address the objections and proposed mitigating measures. Where an initial  
 12 zoning is proposed concurrent with annexation, the panel may also recommend that the  
 13 annexation be approved or abandoned. The findings and recommendations of the citizen  
 14 review panel shall not be binding.

15 (6) Following receipt of the recommendations of the citizen review panel, the municipal  
 16 corporation may:

17 (A) Zone or rezone all or parts of the property under review;

18 (B) Zone or rezone all or parts of the property under review with mitigating measures;

19 (C) Deny the zoning or rezoning of all or parts of the property under review; or

20 (D) Any combination of the foregoing.

21 Where an initial zoning is proposed concurrent with annexation, the municipality may  
 22 also approve, deny, or abandon the annexation of all or parts of the property under  
 23 review.

24 (7) At any time during the process set forth in this Code section, the county or  
 25 municipality may file a petition in superior court seeking sanctions against a party for any  
 26 objections or proposed mitigating measures that lack substantial justification or that were  
 27 interposed for purposes of delay or harassment. Such petition shall be assigned to a  
 28 judge, pursuant to Code Section 15-1-9.1 or 15-6-13, who is not a judge in the circuit in  
 29 which the county is located. The judge selected may also be a senior judge pursuant to  
 30 Code Section 15-1-9.2 who resides in another circuit. The visiting or senior judge shall  
 31 determine whether any objections or proposed mitigating measures lack substantial  
 32 justification or were interposed for delay or harassment and shall assess against the party  
 33 raising such objection or proposing or objecting to such mitigating measures the full cost  
 34 of attorney fees and other costs incurred by the other party in responding to the objections  
 35 or proposed mitigating measures.

36 (8) Unless otherwise agreed, a zoning or rezoning decision made pursuant to this Code  
 37 section shall not be effective until 28 calendar days following the completion of the

1 process authorized by this Code section and the zoning or rezoning vote by the municipal  
 2 governing authority.

3 (9) During the process set forth in this Code section, the municipal corporation may  
 4 proceed with notice, hearings, and other requirements for zoning or rezoning in  
 5 accordance with the municipality's zoning ordinance.

6 (c) If the annexation, zoning, or rezoning is denied or abandoned based in whole or in part  
 7 on the county's objections, the county shall not zone or rezone the property or allow any  
 8 use of a similar or greater density or intensity to that proposed for the property which had  
 9 been objected to by the county pursuant to this Code section for a one-year period after the  
 10 denial or abandonment.

11 (d) The process set forth in subsection (b) of this Code section specifies minimum  
 12 procedures for addressing objections. However, a county and a municipality may agree to  
 13 additional procedures by resolution of the county and municipal governing authorities.  
 14 Notwithstanding subsections (b) and (c) of this Code section, any agreement to resolve  
 15 county objections to a proposed land use of an area to be annexed into a municipality  
 16 which agreement was in effect on January 1, 2004, and which includes a provision whereby  
 17 the county and a municipality agree to be bound by the recommendations of an annexation  
 18 appeals board shall remain in effect until the parties agree otherwise."

## 19 SECTION 12.

20 Said title is further amended by striking paragraph (4) of subsection (d) of Code Section  
 21 36-66-4, relating to hearings with respect to proposed zoning decisions and procedure on  
 22 zoning for property annexed into municipality, and inserting in its place a new paragraph (4)  
 23 to read as follows:

24 "(4) The zoning classification approved by the municipality following the hearing  
 25 required by this Code section shall become effective on the later of:

26 (A) The date the zoning is approved by the municipality; ~~or~~

27 (B) The date that the annexation becomes effective pursuant to Code Section 36-36-2;

28 or

29 (C) Where a county has interposed an objection pursuant to Code Section 36-36-11,  
 30 the date provided for in paragraph (6) of subsection (b) of said Code section."

## 31 SECTION 13.

32 Said title is further amended by striking paragraph (4) of Code Section 36-70-24, relating to  
 33 criteria for service delivery, and inserting in its place a new paragraph (4) to read as follows:

34 "(4)(A) Local governments within the same county shall, if necessary, amend their land  
 35 use plans so that such plans are compatible and nonconflicting, or, as an alternative,

1 they shall adopt a single land use plan for the unincorporated and incorporated areas of  
2 the county.

3 (B) The provision of extraterritorial water and sewer services by any jurisdiction shall  
4 be consistent with all applicable land use plans and ordinances.

5 ~~(C) A process shall be established by each county and every municipality located~~  
6 ~~within each county, regardless of population, to resolve land use classification disputes~~  
7 ~~when a county objects to the proposed land use of an area to be annexed into a~~  
8 ~~municipality within the county."~~

9 **SECTION 14.**

10 This Act shall become effective on July 1, 2004, and Sections 1 through 8 of this Act shall  
11 apply with respect to taxes imposed or to be imposed under any resolution or ordinance  
12 adopted by a county or municipal governing authority on or after July 1, 2004; and, except  
13 as otherwise specifically provided in this Act, Sections 1 through 8 of this Act shall not  
14 apply with respect to taxes imposed or to be imposed under resolutions and ordinances  
15 adopted prior to July 1, 2004.

16 **SECTION 15.**

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