

House Bill 1414 (FLOOR SUBSTITUTE)

By: Representatives Jamieson of the 22<sup>nd</sup>, Bannister of the 70<sup>th</sup>, Post 1, and Reece of the 21st

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to the special purpose 1 percent sales and use tax, so as to require annual  
3 publication of certain information regarding collection and expenditure of the proceeds of  
4 such 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 Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to the special purpose 1 percent sales and use tax, is amended by adding a new Code  
9 section at the end thereof, to be designated Code Section 48-8-122, to read as follows:

10 "48-8-122.

11 The governing authority of the county and the governing authority of each municipality  
12 receiving any proceeds from the tax under this part shall maintain a record of each and  
13 every project for which the proceeds of the tax are used. Not later than December 31 of  
14 each year, the governing authority of each local government receiving any proceeds from  
15 the tax under this part shall publish annually, in a newspaper of general circulation in the  
16 boundaries of such local government, a simple, nontechnical report which shows for each  
17 project or purpose in the resolution or ordinance calling for imposition of the tax the  
18 original estimated cost, the current estimated cost if it is not the original estimated cost,  
19 amounts expended in prior years, and amounts expended in the current year. In the case of  
20 road, street, and bridge purposes, such information shall be in the form of a consolidated  
21 schedule of the total original estimated cost, the total current estimated cost if it is not the  
22 original estimated cost, and the total amounts expended in prior years and the current year  
23 for all such projects and not a separate enumeration of such information with respect to  
24 each such individual road, street, or bridge project. The report shall also include a  
25 statement of what corrective action the local government intends to implement with respect

1 to each project which is underfunded or behind schedule and a statement of any surplus  
2 funds which have not been expended for a project or purpose."

3 **SECTION 2.**

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

6 **SECTION 3.**

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