

The Senate Finance Committee offered the following substitute to HB 346:

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to the sales tax for educational purposes, so as to change certain
3 requirements regarding the imposition of such tax; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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7 Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
8 relating to the sales tax for educational purposes, is amended by striking Code Section
9 48-8-141, relating to the manner of imposing the sales tax for education, and inserting in its
10 place a new Code Section 48-8-141 to read as follows:

11 "48-8-141.

12 (a) Except as otherwise expressly provided in Article VIII, Section VI, Paragraph IV of
13 the Constitution of Georgia, the sales tax for educational purposes which may be levied by
14 a board of education of a county school district or concurrently, as provided in subsection
15 (b) of this Code section, by the board of education of a county school district and the board
16 of education of each independent school district located within such county, shall be
17 imposed and levied by such board or boards of education and collected by the
18 commissioner on behalf of such board or boards of education in the same manner as
19 provided for under Part 1 of this article and the provisions of Part 1 of this article in
20 particular, but without limitation, the provisions regarding the authority of the
21 commissioner to administer and collect this tax, retain the 1 percent administrative fee, and
22 promulgate rules and regulations governing this tax shall apply equally to such board or
23 boards of education.

24 (b) Pursuant to Article VIII, Section VI, Paragraph IV(i) of the Constitution, such
25 concurrent resolution shall only be required with respect to an independent school district,
26 located wholly or partially in the county, when at least 25 percent of the total student

1 enrollment of such independent school district is within such county. If less than 25
2 percent of the total student enrollment of such independent school is in a county, no
3 concurrent resolution shall be required of that independent school district in order for the
4 board of education of that county to levy the tax under the requirements of this part."

5 **SECTION 2.**

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