

House Bill 893

By: Representatives Jones of the 46<sup>th</sup>, Ehrhart of the 36<sup>th</sup>, Coleman of the 97<sup>th</sup>, and Maxwell of the 17<sup>th</sup>

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 sales taxes for educational purposes, so as to change certain provisions  
3 relating to the manner of imposition of such taxes; to provide an effective date; to provide  
4 for contingent automatic repeal; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to sales taxes for educational purposes, is amended by striking Code Section  
9 48-8-141, relating to the manner of imposition of such taxes, and inserting in lieu thereof the  
10 following:

11 "48-8-141.

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

23 style="text-align:center">**SECTION 2.**

24 This Act shall become effective January 1, 2007, only upon the ratification at the state-wide  
25 general election in November, 2006, of an amendment to the Constitution providing for the

1 authorization, imposition, levy, collection, and distribution of a sales and use tax for  
2 educational purposes by resolution of any county school district or independent school  
3 district conditioned upon approval by a majority of the qualified voters residing within the  
4 limits of the local taxing jurisdiction voting in a referendum thereon. If such an amendment  
5 is not so ratified, this Act shall be repealed automatically on January 1, 2007.

6 **SECTION 3.**

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