

The House Committee on Ways and Means offers the following substitute to HB 893:

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 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~~ one or more independent school
 16 ~~district~~ districts located within such county, shall be imposed and levied by such board or
 17 boards of education and collected by the commissioner on behalf of such board or boards
 18 of education in the same manner as provided for under Part 1 of this article and the
 19 provisions of Part 1 of this article in particular, but without limitation, the provisions
 20 regarding the authority of the commissioner to administer and collect this tax, retain the 1
 21 percent administrative fee, and promulgate rules and regulations governing this tax shall
 22 apply equally to such board or boards of education."

SECTION 2.

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2 This Act shall become effective January 1, 2007, only upon the ratification at the state-wide
3 general election in November, 2006, of an amendment to the Constitution providing for the
4 authorization, imposition, levy, collection, and distribution of a sales and use tax for
5 educational purposes by resolution of any county school district or independent school
6 district conditioned upon approval by a majority of the qualified voters residing within the
7 limits of the local taxing jurisdiction voting in a referendum thereon. If such an amendment
8 is not so ratified, this Act shall be repealed automatically on January 1, 2007.

SECTION 3.

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10 All laws and parts of laws in conflict with this Act are repealed.