

House Bill 187

By: Representatives Scott of the 2<sup>nd</sup>, Royal of the 171<sup>st</sup>, Greene of the 149<sup>th</sup>, Martin of the 47<sup>th</sup>, Parsons of the 42<sup>nd</sup>, and others

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 tax for educational purposes, so as authorize certain  
3 expenditures; to provide for the payment of expenses related to elections; to provide for an  
4 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 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to sales tax for educational purposes, is amended by adding new Code sections to  
9 read as follows:

10 "48-8-144.

11 For the purposes of a sales tax for educational purposes levied pursuant to Article VIII,  
12 Section VI, Paragraph IV of the Constitution of Georgia, the term 'capital outlay for  
13 educational purposes' shall include expenditures for capital projects consisting of road,  
14 street, bridge, utility, and other improvements which are considered project improvements  
15 as defined in paragraph (14) of Code Section 36-71-2 and shall not include system  
16 improvements as defined in paragraph (19) of Code Section 36-71-2.

17 48-8-145.

18 The expense of the election required as a condition of levying a sales tax for educational  
19 purposes shall be paid from funds of the county school district proposing the levy. Where  
20 the levy is proposed by a county school district and one or more independent school  
21 districts, the expense shall be paid by each school district pro rata according to the  
22 distribution of net proceeds specified in subparagraph (g) of Article VIII, Section VI,  
23 Paragraph IV of the Constitution of Georgia."

1 **SECTION 2.**

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

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.