

**ADOPTED**

Senators Reed of the 35th and Weber of the 40th offered the following amendment:

1 *Amend the Senate State and Local Governmental Operations Committee substitute to HB*  
 2 *1015 by inserting between "approved;" and "to" on line 14 of page 1 the following:*  
 3 to amend Code Section 48-8-89.1 of the Official Code of Georgia Annotated, relating to  
 4 distribution of local option sales tax proceeds after certification of additional qualified  
 5 municipalities, so as to change provisions relating to distribution of tax proceeds; to make  
 6 provisions for qualified district areas; to define terms; to provide for distribution certificates  
 7 and distribution formulas; to provide for other related matters;

8 *By inserting between lines 8 and 9 of page 10 the following:*

**SECTION 4A.**

9  
 10 Code Section 48-8-89.1 of the Official Code of Georgia Annotated, relating to distribution  
 11 of local option sales tax proceeds after certification of additional qualified municipalities, is  
 12 amended by revising subsection (f) as follows:

13 "(f)(1) As used in this subsection, the term:

14 (A) 'New qualified municipality' means a municipal corporation which has been  
 15 chartered by local Act since the date of filing with the commissioner of the most  
 16 recently filed certificate under Code Section 48-8-89 within a county which has a  
 17 special district for the provision of local government services consisting of the  
 18 unincorporated area of the county where the population of the unincorporated area of  
 19 the county, after removal of the population of the new municipality from the  
 20 unincorporated area, constitutes less than 20 percent of the population of the county  
 21 according to the most recent decennial census.

22 (B) 'Newly expanded qualified municipality' means a municipal corporation which  
 23 since the date of filing with the commissioner of the most recently filed certificate  
 24 under Code Section 48-8-89 has increased its population by more than 15 percent  
 25 through one or more annexations and is located in the same county as a new qualified  
 26 municipality.

27 (C) 'Qualified district area' means a special district for the provision of local  
 28 government services consisting of the remaining unincorporated area of the county  
 29 where the population of the unincorporated area of the county, after removal of the  
 30 population of a new municipality or newly expanded municipality from the

1 unincorporated area, constitutes less than 10 percent of the population of the county  
 2 according to the most recent decennial census.

3 (2) Notwithstanding any other provision of this Code section, if there exists within any  
 4 special district in which the tax authorized by this article is imposed a new qualified  
 5 municipality, ~~or a newly expanded qualified municipality or both,~~ or qualified district  
 6 area, or any combination thereof, such qualified municipality or municipalities or  
 7 qualified district area may request the commissioner to give notice of the qualified  
 8 municipality's or municipalities' or qualified district area's existence and status as a new  
 9 qualified municipality, ~~or newly expanded qualified municipality,~~ or qualified district  
 10 area as provided in this subsection. Upon receipt of such a request, the commissioner  
 11 shall, unless he or she determines that the requesting entity is not a new qualified  
 12 municipality, ~~or newly expanded qualified municipality,~~ or qualified district area, within  
 13 30 days give written notice of the qualified municipality's or qualified district area's  
 14 existence and status to the county which is conterminous with the special district in which  
 15 the qualified municipality or qualified district area is located and to each other qualified  
 16 municipality within the special district. Such written notice shall include the name of the  
 17 new qualified municipality, ~~or newly expanded qualified municipality,~~ or qualified  
 18 district area, the effective date of the notice, and a statement of the provisions of this  
 19 subsection.

20 (3) Within 60 days after the effective date of the notice referred to in paragraph (2) of  
 21 this subsection, a new distribution certificate shall be filed with the commissioner for the  
 22 special district. This distribution certificate shall address only the proceeds of the tax  
 23 available for distribution from the percentage allocated to the county in the current  
 24 distribution certificate and shall specify as a percentage of the total proceeds of the tax  
 25 what portion of the proceeds shall be received by the county in which the special district  
 26 is located and by the new qualified municipality, ~~and newly expanded qualified~~  
 27 municipality, and qualified district area, if any.

28 (4) Except as otherwise provided in this paragraph, a distribution certificate required by  
 29 this subsection must be executed by the governing authorities of the county within which  
 30 the special district is located, of each new qualified municipality located wholly or  
 31 partially within the special district, and of each newly expanded qualified municipality,  
 32 if any. Except as otherwise provided in this paragraph, a distribution certificate required  
 33 by this subsection must also be executed by the governing authority of the county within  
 34 which the special district is located and by the governing authority of the county on  
 35 behalf of the qualified district area, if any. If a new certificate is not filed within 60 days  
 36 as required by paragraph (3) of this subsection, the commissioner shall distribute the

1 proceeds of the tax available for distribution from the percentage allocated to the county  
2 in the current distribution certificate such that:

3 (A) The new qualified municipality or qualified district area receives an allocation  
4 equal on a per capita basis to the average per capita allocation to the other qualified  
5 municipalities in the county (according to population), to be expended as provided in  
6 paragraph (2) of subsection (a) of Code Section 48-8-89; and

7 (B) Any newly expanded qualified municipality or qualified district receives a total  
8 allocation of tax proceeds (including any amount previously allocated) equal on a per  
9 capita basis to the average per capita allocation to the other qualified municipalities in  
10 the county (according to population), to be expended as provided in paragraph (2) of  
11 subsection (a) of Code Section 48-8-89.

12 Every other qualified municipality shall continue to receive the share provided by the  
13 existing distribution certificate or otherwise provided by law. The county shall receive  
14 the remaining proceeds of the tax, to be expended as provided in paragraph (2) of  
15 subsection (a) of Code Section 48-8-89. For the purpose of determining the population  
16 of qualified municipalities, only that portion of the population of each such municipality  
17 which is located within the special district shall be computed. For the purpose of  
18 determining the population of qualified district areas, only that portion of the population  
19 of each such district area which is located within the special district shall be computed.

20 For the purpose of determining population under this Code section, all calculations of  
21 population shall be according to the most recent decennial census, including the census  
22 data from such census applicable to any annexed territory.

23 (5) The commissioner shall begin to distribute the proceeds as specified in the newly  
24 filed certificate or, if such a certificate is not filed, as specified in paragraph (4) of this  
25 subsection on the first day of the first month which begins more than 60 days after the  
26 effective date of the notice referred to in paragraph (2) of this subsection. The  
27 commissioner shall continue to distribute the proceeds of the tax according to the existing  
28 certificate and the certificate applicable to the county and the new qualified municipality  
29 or qualified district area or, if such a certificate is not filed, as specified in paragraph (4)  
30 of this subsection until a subsequent certificate is filed and becomes effective as provided  
31 in Code Section 48-8-89."