

House Bill 1065 (AS PASSED HOUSE AND SENATE)

By: Representatives Royal of the 171<sup>st</sup>, Jones of the 46<sup>th</sup>, and Coleman of the 97<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 the sales tax for educational purposes, so as to authorize local charter  
3 schools and state chartered special schools as capital outlay projects for purposes of such tax;  
4 to provide an effective date; 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 the sales tax for educational purposes, is amended by adding a new Code Section  
9 to read as follows:

10 "48-8-144.

11 (a) As used in this Code section, the term:

12 (1) 'Local charter school' means a local charter school as defined in paragraph (7) of  
13 Code Section 20-2-2062.

14 (2) 'State chartered special school' means a state chartered special school as defined in  
15 paragraph (16) of Code Section 20-2-2062 and with respect to which the referendum  
16 required under Article VIII, Section V, Paragraph VII has been conducted and approved.

17 (b) A county or independent board of education shall be authorized to include local charter  
18 schools, state chartered special schools, or both as capital outlay projects in projects  
19 specified in the ballot language for a proposed tax under Article VIII, Section VI,  
20 Paragraph IV of the Constitution and this part."

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

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

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**SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.