

House Bill 469

By: Representative Martin of the 47<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to the joint county and municipal sales and use tax, so as to change certain provisions  
3 regarding procedures for certifying additional qualified municipalities; to provide an  
4 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 Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the  
8 joint county and municipal sales and use tax, is amended by revising Code Section 48-8-89.1,  
9 relating to procedures for certifying additional qualified municipalities, as follows:

10 "48-8-89.1.

11 (a) If there exists within any special district in which the tax authorized by this article is  
12 imposed a qualified municipality which was not a qualified municipality on the date of  
13 filing with the commissioner of the most recently filed certificate under Code Section  
14 48-8-89, such qualified municipality may request the commissioner to give notice of the  
15 qualified municipality's existence as provided in this subsection. Upon receipt of such a  
16 request, the commissioner shall, unless he determines that the requesting entity is not a  
17 qualified municipality, within 30 days give written notice of the qualified municipality's  
18 existence to the county which is conterminous with the special district in which the  
19 qualified municipality is located and to each other qualified municipality within the special  
20 district. Such written notice shall include the name of the new qualified municipality, the  
21 effective date of the notice, and a statement of the provisions of this Code section.

22 (b) Within 60 days after the effective date of the notice referred to in subsection (a) of this  
23 Code section, a new distribution certificate shall be filed with the commissioner for the  
24 special district. This distribution certificate shall specify by percentage what portion of the  
25 proceeds of the tax available for distribution within the special district shall be received by  
26 the county in which the special district is located and by each qualified municipality

27 located wholly or partially within the special district, including the new qualified  
28 municipality. No distribution certificate may contain a total of specified percentages in  
29 excess of 100 percent.

30 (c) Except as otherwise provided in this subsection, a distribution certificate required by  
31 this Code section must be executed by the governing authorities of the county within which  
32 the special district is located and each qualified municipality located wholly or partially  
33 within the special district, including the new qualified municipality. Notwithstanding the  
34 fact that a certificate shall not contain an execution in behalf of one or more qualified  
35 municipalities within the special district, if the combined total of the populations of all such  
36 absent municipalities is less than one-half of the aggregate population of all qualified  
37 municipalities located within the special district, the submitting political subdivisions shall,  
38 in behalf of the absent municipalities, specify a percentage of that portion of the remaining  
39 proceeds which each such municipality shall receive, which percentage shall not be less  
40 than that proportion which each absent municipality's population bears to the total  
41 population of all qualified municipalities within the special district multiplied by that  
42 portion of the remaining proceeds which are received by all qualified municipalities within  
43 the special district. For the purpose of determining the population of the absent  
44 municipalities, only that portion of the population of each such municipality which is  
45 located within the special district shall be computed.

46 (d) If a new certificate is not filed for any special district as required by this Code section,  
47 the authority to impose the tax authorized by Code Section 48-8-82 within that special  
48 district shall cease on the first day of January of the year following the year in which the  
49 required distribution certificate could last have been timely filed. In any special district in  
50 which the authority to impose the tax is terminated pursuant to this subsection, the tax may  
51 thereafter be reimposed only pursuant to the procedures specified in Code Sections 48-8-84  
52 through 48-8-86.

53 (e) If a new certificate is filed as required by this Code section, the commissioner shall  
54 begin to distribute the proceeds as specified in the new certificate on the first day of  
55 January of the first calendar year which begins more than 60 days after the effective date  
56 of the notice referred to in subsection (b) of this Code section. The commissioner shall  
57 continue to distribute the proceeds of the tax according to the new certificate until a  
58 subsequent certificate is filed and becomes effective as provided in Code Section 48-8-89.

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

60 (A) 'New qualified municipality' means a municipal corporation which has been  
61 chartered by local Act since the date of filing with the commissioner of the most  
62 recently filed certificate under Code Section 48-8-89 within a county which has a  
63 special district for the provision of local government services consisting of the

64 unincorporated area of the county where the population of the unincorporated area of  
65 the county, after removal of the population of the new municipality from the  
66 unincorporated area, constitutes less than 20 percent of the population of the county  
67 according to the most recent decennial census.

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

73 (2) Notwithstanding any other provision of this Code section, if there exists within any  
74 special district in which the tax authorized by this article is imposed a new qualified  
75 municipality or a newly expanded qualified municipality or both, such qualified  
76 municipality or municipalities may request the commissioner to give notice of the  
77 qualified municipality's or municipalities' existence and status as a new qualified  
78 municipality or newly expanded qualified municipality as provided in this subsection.  
79 Upon receipt of such a request, the commissioner shall, unless he or she determines that  
80 the requesting entity is not a new qualified municipality or newly expanded qualified  
81 municipality, within 30 days give written notice of the qualified municipality's existence  
82 and status to the county which is conterminous with the special district in which the  
83 qualified municipality is located and to each other qualified municipality within the  
84 special district. Such written notice shall include the name of the new qualified  
85 municipality or newly expanded qualified municipality, the effective date of the notice,  
86 and a statement of the provisions of this subsection.

87 (3) Within 60 days after the effective date of the notice referred to in paragraph (2) of  
88 this subsection, a new distribution certificate shall be filed with the commissioner for the  
89 special district. This distribution certificate shall address only the proceeds of the tax  
90 available for distribution from the percentage allocated to the county in the current  
91 distribution certificate and shall specify as a percentage of the total proceeds of the tax  
92 what portion of the proceeds shall be received by the county in which the special district  
93 is located and by the new qualified municipality and newly expanded qualified  
94 municipality, if any.

95 (4) Except as otherwise provided in this paragraph, a distribution certificate required by  
96 this subsection must be executed by the governing authorities of the county within which  
97 the special district is located each new qualified municipality located wholly or partially  
98 within the special district, and each newly expanded qualified municipality, if any. If a  
99 new certificate is not filed within 60 days as required by paragraph (3) of this subsection,

100 the commissioner shall distribute the proceeds of the tax available for distribution from  
 101 the percentage allocated to the county in the current distribution certificate such that:

102 (A) The new qualified municipality receives an allocation equal on a per capita basis  
 103 to the average per capita allocation to the other qualified municipalities in the county  
 104 (according to population), to be expended as provided in paragraph (2) of subsection  
 105 (a) of Code Section 48-8-89; and

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

111 Every other qualified municipality shall continue to receive the share provided by the  
 112 existing distribution certificate or otherwise provided by law. The county shall receive  
 113 the remaining proceeds of the tax, to be expended as provided in paragraph (2) of  
 114 subsection (a) of Code Section 48-8-89. For the purpose of determining the population  
 115 of qualified municipalities, only that portion of the population of each such municipality  
 116 which is located within the special district shall be computed. For the purpose of  
 117 determining population under this Code section, all calculations of population shall be  
 118 according to the most recent decennial census, including the census data from such  
 119 census applicable to any annexed territory.

120 (5) The commissioner shall begin to distribute the proceeds as specified in the newly  
 121 filed certificate or, if such a certificate is not filed, as specified in paragraph (4) of this  
 122 subsection on the first day of the first month which begins more than 60 days after the  
 123 effective date of the notice referred to in paragraph (2) of this subsection. The  
 124 commissioner shall continue to distribute the proceeds of the tax according to the existing  
 125 certificate and the certificate applicable to the county and the new qualified municipality  
 126 or, if such a certificate is not filed, as specified in paragraph (4) of this subsection until  
 127 a subsequent certificate is filed and becomes effective as provided in Code Section  
 128 48-8-89."

129 **SECTION 2.**

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

132 **SECTION 3.**

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