

House Bill 1013

By: Representatives Holt of the 112<sup>th</sup> and England of the 108<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 change certain  
3 provisions regarding imposition of such tax; to provide for certain reporting requirements;  
4 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 revising Code Section  
9 48-8-141, relating to imposition of such tax, to read as follows.

10 "48-8-141.

11 Except as otherwise expressly provided in Article VIII, Section VI, Paragraph IV of the  
12 Constitution of Georgia, the sales tax for educational purposes which may be levied by a  
13 board of education of a county school district or concurrently by the board of education of  
14 a county school district and the board of education of each independent school district  
15 located within such county, shall be imposed and levied by such board or boards of  
16 education and collected by the commissioner on behalf of such board or boards of  
17 education in the same manner as provided for under Part 1 of this article, ~~and the~~ The  
18 provisions of Part 1 of this article in particular, but without limitation, including, but not  
19 limited to, the requirements of Code Section 48-8-122 and the provisions regarding the  
20 authority of the commissioner to administer and collect this tax, retain the 1 percent  
21 administrative fee, and promulgate rules and regulations governing this tax, shall apply  
22 equally to such board or boards of education.

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

24 All laws and parts of laws in conflict with this Act are repealed.