

Senate Bill 332

By: Senators Ligon, Jr. of the 3rd, McKoon of the 29th, Loudermilk of the 52nd, Albers of the 56th, Hill of the 32nd and others

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
2 relating to county sales and use tax, so as to expand the matters which are included in annual
3 reporting of the expenditure of certain special purpose local option sales tax proceeds; to
4 provide for enforcement actions by the Attorney General; to provide for related matters; to
5 repeal conflicting laws; and for other purposes.

6 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

7 **SECTION 1.**

8 Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to
9 county sales and use tax, is amended by revising Code Section 48-8-122, relating to record
10 of projects on which tax proceeds are used and annual reporting and newspaper publication
11 of report, as follows:

12 "48-8-122.

13 The governing authority of the county and the governing authority of each municipality
14 receiving any proceeds from the tax under this part or under Article 4 of this chapter shall
15 maintain a record of each and every project for which the proceeds of the tax are used. Not
16 later than December 31 of each year, the governing authority of each local government
17 receiving any proceeds from the tax under this part shall publish annually, in a newspaper
18 of general circulation in the boundaries of such local government, a simple, nontechnical
19 report which shows for each project or purpose in the resolution or ordinance calling for
20 imposition of the tax the original estimated cost, the current estimated cost if it is not the
21 original estimated cost, amounts expended in prior years, and amounts expended in the
22 current year, any surplus funds which have not been expended for a project or purpose,
23 estimated completion date, and the actual cost upon completion. In the case of road, street,
24 and bridge purposes, such information shall be in the form of a consolidated schedule of
25 the total original estimated cost, the total current estimated cost if it is not the original
26 estimated cost, and the total amounts expended in prior years and the current year for all

27 such projects and not a separate enumeration of such information with respect to each such
28 individual road, street, or bridge project. The report shall also include a statement of what
29 corrective action the local government intends to implement with respect to each project
30 which is underfunded or behind schedule ~~and a statement of any surplus funds which have~~
31 ~~not been expended for a project or purpose."~~

32 **SECTION 2.**

33 Said article is further amended by adding a new Code section to read as follows:

34 "48-8-124.

35 The superior courts of this state shall have jurisdiction to enforce compliance with the
36 provisions of this part, including the power to grant injunctions or other equitable relief.
37 In addition to any action that may be brought by any person or entity, the Attorney General
38 shall have authority to bring enforcement actions, either civil or criminal, in his or her
39 discretion as may be appropriate to enforce compliance with this part."

40 **SECTION 3.**

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