

Senate Bill 395

By: Senators Heath of the 31st, Rogers of the 21st, Shafer of the 48th, Crane of the 28th and Hill of the 32nd

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to the county special purpose local option sales tax, so as to allow certain  
3 such taxes to be imposed at a rate of less than 1 percent; to provide for related matters; to  
4 provide for 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 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to the county special purpose local option sales tax, is amended by revising Code  
9 Section 48-8-110.1, relating to the authorization for a county special purpose local option  
10 sales tax, is amended to read as follows:

11 "48-8-110.1.

12 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the  
13 Constitution of this state, there are created within this state 159 special districts. The  
14 geographical boundary of each county shall correspond with and shall be conterminous  
15 with the geographical boundary of the 159 special districts.

16 (b) When the imposition of a special district sales and use tax is authorized according to  
17 the procedures provided in this part within a special district, the governing authority of any  
18 county in this state may, subject to the requirement of referendum approval and the other  
19 requirements of this part, impose within the special district a special sales and use tax for  
20 a limited period of time which tax shall be known as the county special purpose local  
21 option sales tax.

22 (c) Except as provided in subsection (d) of this Code section, any ~~Any~~ tax imposed under  
23 this part shall be at the rate of 1 percent. Except as to rate, a tax imposed under this part  
24 shall correspond to the tax imposed by Article 1 of this chapter. No item or transaction  
25 which is not subject to taxation under Article 1 of this chapter shall be subject to a tax  
26 imposed under this part, except that a tax imposed under this part shall apply to sales of

27 motor fuels as prepaid local tax as that term is defined in Code Section 48-8-2 and shall be  
 28 applicable to the sale of food and food ingredients and alcoholic beverages as provided for  
 29 in Code Section 48-8-3.

30 (d) Any tax imposed under this part on or after January 1, 2013, may be at a rate of up to  
 31 1 percent, but shall not be more than 1 percent. This subsection shall not apply to taxes  
 32 under this part imposed or to be imposed under resolutions and ordinances adopted prior  
 33 to January 1, 2013."

34 **SECTION 2.**

35 Said part is further amended by revising paragraph (1) of subsection (c) of Code Section  
 36 48-8-111, relating to the procedure for the implementation of the county special purpose  
 37 local option sales tax, as follows:

38 "(c)(1) The ballot submitting the question of the imposition of the tax authorized by this  
 39 part to the voters of the county within the special district shall have written or printed  
 40 thereon the following:

41 '( ) YES Shall a special  $\pm$  \_\_\_ percent sales and use tax be imposed in the special  
 42 district of \_\_\_\_\_ County for a period of time not to exceed \_\_\_\_\_ and  
 43 ( ) NO for the raising of an estimated amount of \$\_\_\_\_\_ for the purpose of  
 44 \_\_\_\_\_?"

45 **SECTION 3.**

46 Said part is further amended by revising paragraph (1) of subsection (c) of Code Section  
 47 48-8-112, relating to the effective date, termination, and renewal of the county special  
 48 purpose local option sales tax, as follows:

49 "(c)(1) At any time ~~no more than a single 1 percent tax~~ any taxes levied under this part  
 50 ~~may be imposed~~ not exceed 1 percent combined within a special district."

51 **SECTION 4.**

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

54 **SECTION 5.**

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