

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

AS PASSED SENATE

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 require estimated operating costs to be specified
3 in an ordinance or resolution calling for a referendum; to expand the matters which are
4 included in annual reporting of the expenditure of certain special purpose local option sales
5 tax proceeds; to provide for enforcement actions by the Attorney General; to provide for
6 related matters; to repeal conflicting laws; and for other purposes.

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

8 **SECTION 1.**

9 Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to
10 county sales and use tax, is amended in Code Section 48-8-111, relating to the procedure for
11 imposition of tax, resolution or ordinance, notice to county election superintendent, and
12 election, by revising paragraphs (3) and (4) of subsection (a) as follows:

13 "(3) The estimated cost of the project or projects which will be funded from the proceeds
14 of the tax, which estimated cost shall also be the estimated amount of net proceeds to be
15 raised by the tax, unless the provisions of paragraph (1) of subsection (b) or subparagraph
16 (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the final day of the tax
17 shall be based upon the length of time for which the tax was authorized to be levied by
18 the referendum; ~~and~~

19 (4) If general obligation debt is to be issued in conjunction with the imposition of the tax,
20 the principal amount of the debt to be issued, the purpose for which the debt is to be
21 issued, the local government issuing the debt, the interest rate or rates or the maximum
22 interest rate or rates which such debt is to bear, and the amount of principal to be paid in
23 each year during the life of the debt; and

24 (5) The estimated ongoing costs to operate and maintain the project upon completion."

25 **SECTION 2.**

26 Said article is further amended by revising Code Section 48-8-122, relating to record of
 27 projects on which tax proceeds are used and annual reporting and newspaper publication of
 28 report, as follows:

29 "48-8-122.

30 The governing authority of the county and the governing authority of each municipality
 31 receiving any proceeds from the tax under this part or under Article 4 of this chapter shall
 32 maintain a record of each and every project for which the proceeds of the tax are used. Not
 33 later than December 31 of each year, the governing authority of each local government
 34 receiving any proceeds from the tax under this part shall publish annually, in a newspaper
 35 of general circulation in the boundaries of such local government and in a prominent
 36 location on the local government website, if such local government maintains a website,
 37 a simple, nontechnical report which shows for each project or purpose in the resolution or
 38 ordinance calling for imposition of the tax the original estimated cost, the current estimated
 39 cost if it is not the original estimated cost, amounts expended in prior years, ~~and~~ amounts
 40 expended in the current year, any excess proceeds which have not been expended for a
 41 project or purpose, estimated completion date, and the actual completion cost of a project
 42 completed during the current year. In the case of road, street, and bridge purposes, such
 43 information shall be in the form of a consolidated schedule of the total original estimated
 44 cost, the total current estimated cost if it is not the original estimated cost, and the total
 45 amounts expended in prior years and the current year for all such projects and not a
 46 separate enumeration of such information with respect to each such individual road, street,
 47 or bridge project. The report shall also include a statement of what corrective action the
 48 local government intends to implement with respect to each project which is underfunded
 49 or behind schedule ~~and a statement of any surplus funds which have not been expended for~~
 50 ~~a project or purpose."~~

51 **SECTION 3.**

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

53 "48-8-124.

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

59 **SECTION 4.**

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