

Senator Balfour of the 9th offered the following amendment:

1 *Amend the House substitute to SB 332 (LC 34 3500S) by adding after "General;" on line 8*
 2 *the following:*

3 to amend Article 6 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, as
 4 enacted by Section 5-4 of HB 386 in the 2012 regular session of the General Assembly,
 5 relating to a local excise tax on energy used in manufacturing, to provide for certain
 6 procedures to be used to implement a local excise tax on energy; to provide for effective
 7 dates;

8 *By adding between lines 65 and 66 the following:*

9 **SECTION 4.**

10 Article 6 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, as enacted by
 11 Section 5-4 of HB 386 in the 2012 regular session of the General Assembly, relating to a
 12 local excise tax on energy used in manufacturing, is amended by revising Code Section
 13 48-13-115, relating to the implementation of the excise tax, as follows:

14 "48-13-115.

15 (a)(1) Within 30 days following the meeting required under Code Section 48-13-113, if
 16 the governing authority of the county within the special district fails or refuses to enter
 17 into an intergovernmental agreement with the governing authority of each municipality
 18 wishing to participate in such excise tax, then the governing authority of each
 19 municipality wishing to levy the excise tax shall be authorized to adopt an ordinance
 20 levying the excise tax within the corporate limits of such municipality. If a county elects
 21 not to participate in such excise tax by not signing such agreement, then the county shall
 22 not receive any proceeds from the excise tax. The proceeds of such excise tax shall be
 23 deposited in the general fund of each municipality.

24 (2) If, subsequent to the levy of an excise tax by a municipality under paragraph (1) of
 25 this subsection, a county determines to commence proceedings for the imposition of the
 26 excise tax under this article, then proceedings for such imposition shall commence in the
 27 same manner as otherwise provided under Code Section 48-13-113. Except as to a
 28 municipality that levies a water and sewer projects and costs tax pursuant to Article 4 of
 29 Chapter 8 of this title, if a county complies with the requirements of this article and
 30 enacts an ordinance imposing the excise tax, the excise tax levied by such municipality
 31 shall cease on the day immediately prior to the day the new tax levied by the county
 32 commences. If such municipality elects not to participate, its current excise tax under this

33 article shall terminate on the date the county's tax levy becomes effective, and it shall not
 34 receive any proceeds under the county levy.

35 (b)(1) If a municipality located within a special district where the excise tax is imposed
 36 by the county is not participating in such excise tax and is not receiving proceeds of that
 37 excise tax, the governing authority of that nonparticipating municipality may give written
 38 notice to the governing authority of the county and the governing authority of each
 39 participating municipality within the special district of its decision to opt in to the existing
 40 intergovernmental agreement. Within 60 days of the date of such notice, an amended
 41 intergovernmental agreement shall be executed by the governing authority of the
 42 municipality exercising such opt in and the governing authorities of the county and each
 43 currently participating municipality.

44 (2) Notwithstanding the provisions of paragraph (1) of subsection (a) of Code Section
 45 48-13-116, when an amended intergovernmental agreement is executed pursuant to
 46 paragraph (1) of this subsection, the revised distribution of proceeds thereunder shall not
 47 become effective until the first day of the first month which is at least 12 months after the
 48 execution of such amended intergovernmental agreement. The distribution of proceeds
 49 of the excise tax shall continue under the prior intergovernmental agreement until the date
 50 provided for in this paragraph.

51 (c) Any county that desires to have an excise tax under this article levied county wide
 52 within the special district commencing January 1, 2013, shall deliver the written notice
 53 pursuant to Code Section 48-13-113 no later than September 1, 2012."

54 **SECTION 5.**

55 Said article is further amended by revising Code Section 48-13-116, as enacted by Section
 56 5-4 of HB 386 in the 2012 regular session of the General Assembly, relating to procedures
 57 and limitations on the local excise tax on energy, as follows:

58 "48-13-116.

59 (a)(1) Except as otherwise provided in Code Section 48-13-115, an excise tax imposed
 60 under this article shall become effective on the first day of the next succeeding month
 61 following adoption of the ordinance unless otherwise specified in the intergovernmental
 62 agreement required by subsection (a) of Code Section 48-13-114, except that no such tax
 63 shall be imposed prior to January 1, 2013.

64 (2) If services are regularly billed on a monthly basis, however, the excise tax shall
 65 become effective with respect to and the tax shall apply to services billed on or after the
 66 effective date specified in paragraph (1) of this subsection.

67 (b) The excise tax shall cease to be imposed on the first day of the next succeeding
68 calendar quarter which begins more than 80 days after the adoption date of an ordinance
69 terminating the excise tax.

70 (c) At no time shall more than a single 2 percent excise tax under this article be imposed
71 within a special district or a municipality, except that in the event a municipality levies a
72 water and sewer projects and costs tax pursuant to Article 4 of Chapter 8 of this title, a
73 single 3 percent excise tax may be imposed within such municipality.

74 (d) Following the termination of an excise tax under this article, the governing authority
75 of a county within a special district or the mayor or chief elected official of a municipality
76 in the special district in which an excise tax authorized by this article is in effect may
77 initiate proceedings for the reimposition of a tax under this article in the same manner as
78 provided in this article for the initial imposition of such tax."

79 **SECTION 6.**

80 (a) Except as provided in subsection (b) of this section, this Act shall become effective on
81 July 1, 2012.

82 (b) Sections 4 and 5 of this Act shall become effective on January 1, 2013.

83 *By redesignating Section 4 on line 66 as Section 7.*