

House Bill 173

By: Representatives Tankersley of the 160<sup>th</sup>, Black of the 174<sup>th</sup>, Shaw of the 176<sup>th</sup>, Holmes of the 129<sup>th</sup>, Powell of the 171<sup>st</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-111 of the Official Code of Georgia Annotated, relating to the  
2 imposition of the county special purpose local option sales and use tax, so as to authorize use  
3 and expenditure of a portion of such proceeds for repair of capital outlay projects; to provide  
4 for procedures, conditions, and limitations; to provide for an effective date and applicability;  
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-111 of the Official Code of Georgia Annotated, relating to the imposition  
9 of the county special purpose local option sales and use tax, is revised in paragraph (1) of  
10 subsection (a) by deleting "or" at the end of subparagraph (K), by redesignating  
11 subparagraph (L) as subparagraph (M), and by adding a new subparagraph to read as follows:

12 "(L) Repairs necessary for the preservation of any capital outlay project or projects to  
13 be constructed, or constructed previously, in whole or in part, with the proceeds of a tax  
14 under this part; provided, however, that the amount of proceeds used for such repairs  
15 shall not exceed 15 percent of the total proceeds which are collected under this part for  
16 a capital outlay project or projects authorized under this paragraph; or"

17 **SECTION 2.**

18 Said Code section is further revised in subsection (a) by deleting "and" at the end of  
19 paragraph (3), by deleting the period at the end of paragraph (4) and inserting in its place  
20 "; and", and by adding a new paragraph to read as follows:

21 "(5) If proceeds are to be expended for repairs of capital outlay projects under  
22 subparagraph (L) of paragraph (1) of this subsection, a good faith estimate of the annual  
23 amount to be expended with respect to such repairs."

24 **SECTION 3.**

25 Said Code section is further amended in subsection (c) by adding a new paragraph to read  
26 as follows:

27 "(3) If the tax is to be imposed in part for repairs under subparagraph (a)(1)(L) of this  
28 Code section, the ballot shall have written or printed thereon, following the language  
29 specified under paragraph (1), or in the event debt is to be issued, following the language  
30 specified under paragraph (2) of this subsection, the following:  
31 If imposition of the tax is approved by the voters, such vote shall also constitute approval  
32 of the annual expenditure of approximately \$ \_\_\_\_\_ for repairs necessary to the  
33 preservation of capital outlay projects."

34 **SECTION 4.**

35 This Act shall become effective upon its approval by the Governor or upon its becoming law  
36 without such approval and shall apply with respect to taxes imposed or to be imposed under  
37 resolutions or ordinances adopted on or after that date.

38 **SECTION 5.**

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