

House Bill 520

By: Representatives Weldon of the 3rd and Willard of the 51st

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-89 of the Official Code of Georgia Annotated, relating to
2 distribution and use of proceeds, certificate specifying percentage of proceeds for each
3 political subdivision, determination of proceeds for absent municipalities, procedure for
4 filing certificates, effect of failure to file, and renegotiation of certificate, so as to extend
5 temporarily the time for filing certificates providing for the distribution of local option sales
6 and use tax proceeds; to provide for related matters; to provide an effective date; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-8-89 of the Official Code of Georgia Annotated, relating to distribution and
11 use of proceeds, certificate specifying percentage of proceeds for each political subdivision,
12 determination of proceeds for absent municipalities, procedure for filing certificates, effect
13 of failure to file, and renegotiation of certificate, is amended by revising paragraph (1) of
14 subsection (d) as follows:

15 "(d)(1)(A) Until January 1, 2014, a ~~A~~ certificate providing for the distribution of the
16 proceeds of the tax authorized by this article shall expire on December 31 of the ~~second~~
17 third year following the year in which the decennial census is conducted. No later than
18 December 30 of the ~~second~~ third year following the year in which the census is
19 conducted, a new distribution certificate meeting the requirements for certificates
20 specified by subsection (b) of this Code section shall be filed with and received by the
21 commissioner. The General Assembly recognizes that the requirement for government
22 services is not always in direct correlation with population. Although a new
23 distribution certificate is required within a time certain of the decennial census, this
24 requirement is not meant to convey an intent by the General Assembly that population
25 as a criterion should be more heavily weighted than other criteria. It is the express
26 intent of the General Assembly in requiring such renegotiation that eligible political

27 subdivisions shall analyze local service delivery responsibilities and the existing
 28 allocation of proceeds made available to such governments under the provisions of this
 29 article and make rational the allocation of such resources to meet such service delivery
 30 responsibilities. Political subdivisions in their renegotiation of such distributions shall
 31 at a minimum consider the criteria specified in subsection (b) of this Code section.

32 (B) On and after January 1, 2014, a certificate providing for the distribution of the
 33 proceeds of the tax authorized by this article shall expire on December 31 of the second
 34 year following the year in which the decennial census is conducted. No later than
 35 December 30 of the second year following the year in which the census is conducted,
 36 a new distribution certificate meeting the requirements for certificates specified by
 37 subsection (b) of this Code section shall be filed with and received by the
 38 commissioner. The General Assembly recognizes that the requirement for government
 39 services is not always in direct correlation with population. Although a new
 40 distribution certificate is required within a time certain of the decennial census, this
 41 requirement is not meant to convey an intent by the General Assembly that population
 42 as a criterion should be more heavily weighted than other criteria. It is the express
 43 intent of the General Assembly in requiring such renegotiation that eligible political
 44 subdivisions shall analyze local service delivery responsibilities and the existing
 45 allocation of proceeds made available to such governments under the provisions of this
 46 article and make rational the allocation of such resources to meet such service delivery
 47 responsibilities. Political subdivisions in their renegotiation of such distributions shall
 48 at a minimum consider the criteria specified in subsection (b) of this Code section."

49 **SECTION 2.**

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

52 **SECTION 3.**

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