

The House Committee on Judiciary offers the following substitute to HB 520:

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 provide for  
5 the filing of a certificate providing for the distribution of local option sales and use tax  
6 proceeds following certain judicial review; to provide for related matters; to provide an  
7 effective date; to repeal 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 in paragraph (4) of subsection  
14 (d) by adding a new subparagraph to read as follows:

15 "(G) Notwithstanding any provision in this Code section to the contrary, any county  
16 or qualified municipality whose distribution certificate is subject to a determination by  
17 a superior court in accordance with this paragraph shall have 120 days from the  
18 conclusion of such process, including time for appeal, if any, to file a new certificate  
19 with the commissioner if a certificate has not been previously filed."

20 **SECTION 2.**

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

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.