

House Bill 691

By: Representatives Burns of the 159th, McCall of the 33rd, Roberts of the 155th, and Tankersley of the 160th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use tax, so as to provide for the comprehensive revision of the joint county and
3 municipal sales and use tax and reenactment as the roll-back option sales and use tax; to
4 provide for a short title, definitions, procedures, conditions, and limitations; to provide for
5 the authority for such revision and reenactment; to provide for related matters; to provide for
6 a contingent effective date; to provide for automatic repeal under certain circumstances; to
7 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use tax,
11 is amended by revising Article 2, relating to the joint county and municipal sales and use tax,
12 as follows:

13 "ARTICLE 2

14 48-8-80.

15 This article shall be known and may be cited as the 'Roll-back Option Sales and Use Tax
16 Act.'

17 48-8-81.

18 As used in this article, the term 'qualified municipality' means only those incorporated
19 municipalities which impose a tax other than the tax authorized by this article and which
20 provide at least three of the following services:

- 21 (1) Water;
22 (2) Sewage;
23 (3) Garbage collection;

- 24 (4) Police protection;
 25 (5) Fire protection; or
 26 (6) Library.

27 ~~48-8-81. 48-8-82.~~

28 (a) This chapter is enacted pursuant to the provisions of Article IX, Section IV, Paragraph
 29 V of the Constitution.

30 (b) Pursuant to the requirements and authority of Article IX, Section IV, Paragraph V and
 31 the authority granted by Article IX, Section II, Paragraph VI of the Constitution of this
 32 state, there are created within this state 159 special districts. The geographical boundary
 33 of each county shall correspond with and shall be conterminous with the geographical
 34 boundary of one of the 159 special districts.

35 ~~48-8-82. 48-8-83.~~

36 ~~When the imposition of a joint county and municipal roll-back option sales and use tax is~~
 37 ~~authorized according to the procedures provided in this article within a special district, the~~
 38 ~~county whose geographical boundary is conterminous with that of the special district and~~
 39 ~~each qualified municipality located wholly or partially within the special district shall levy~~
 40 ~~a joint sales and use such tax at the rate of 1 percent, except as otherwise provided in Code~~
 41 ~~Section 48-8-96. Except as to rate, the joint such tax shall correspond to the tax imposed~~
 42 ~~and administered by Article 1 of this chapter. No item or transaction which is not subject~~
 43 ~~to taxation by Article 1 of this chapter shall be subject to the tax levied pursuant to this~~
 44 ~~article, except that the joint tax provided in this article shall be applicable to sales of motor~~
 45 ~~fuels as prepaid local tax as that term is defined in Code Section 48-8-2 and shall be~~
 46 ~~applicable to the sale of food and food ingredients and alcoholic beverages only to the~~
 47 ~~extent provided for in paragraph (57) of Code Section 48-8-3.~~

48 ~~48-8-83. 48-8-84.~~

49 ~~Effective January 1, 1980 2015, the joint roll-back option sales and use tax provided in~~
 50 ~~Code Section 48-8-82 for under this article shall be levied automatically by operation of~~
 51 ~~law without the need of a referendum in each special district in which immediately prior~~
 52 ~~to January 1, 1980 2015, a joint county and municipal sales and use tax was levied pursuant~~
 53 ~~to Ga. L. 1975, p. 984, Section 2 (as amended by Ga. L. 1975, Ex. Sess., p. 1729, Section~~
 54 ~~1; Ga. L. 1976, p. 1019, Sections 1-13; Ga. L. 1977, p. 1008, Section 1; Ga. L. 1978, p.~~
 55 ~~1429, Sections 1-3; Ga. L. 1978, p. 1460, Sections 1-3; Ga. L. 1978, p. 1678, Section 1; Ga.~~
 56 ~~L. 1978, p. 1695, Section 1; Ga. L. 1979, p. 446, Section 1) or in which a referendum~~
 57 ~~election had authorized the levying of such a tax within the special district and in effect,~~

58 and such roll-back option sales and use tax shall remain in effect until discontinued in the
 59 manner specified in this article.

60 ~~48-8-84.~~

61 ~~If the imposition of the tax provided for in Code Section 48-8-82 is to be levied pursuant~~
 62 ~~to Code Section 48-8-83, the governing authority of the county whose geographical~~
 63 ~~boundary is conterminous with that of the special district and the governing authority of~~
 64 ~~each qualified municipality located wholly or partially within the district shall each adopt~~
 65 ~~a resolution on or prior to January 1, 1980, imposing the tax authorized by Code Section~~
 66 ~~48-8-82 on behalf of the county and each qualified municipality located wholly or partially~~
 67 ~~within the special district.~~

68 48-8-85.

69 (a)(1) Whenever the governing authority of any county or qualified municipality located
 70 wholly or partially within a special district in which a joint county and municipal sales
 71 and use tax was not imposed ~~on January 1, 1980~~ and in effect immediately prior to
 72 January 1, 2015, wishes to submit to the electors of the special district the question of
 73 whether the tax authorized by ~~Code Section 48-8-82~~ this article shall be imposed, any
 74 such governing authority shall notify the election superintendent of the county whose
 75 geographical boundary is conterminous with that of the special district by forwarding to
 76 the superintendent a copy of a resolution of the governing authority calling for a
 77 referendum election.

78 (2) Whenever the governing authority of any county or qualified municipality located
 79 wholly or partially within a special district in which a tax under this article has been
 80 terminated wishes to submit to the electors of the special district the question of whether
 81 the tax authorized by this article shall be reimposed, any such governing authority shall
 82 notify the election superintendent of the county whose geographical boundary is
 83 conterminous with that of the special district by forwarding to the superintendent a copy
 84 of a resolution of the governing authority calling for a referendum election.

85 (3) Upon receipt of the resolution, it shall be the duty of the election superintendent to
 86 issue the call for an election for the purpose of submitting the question of the imposition
 87 of the tax to the voters of the special district for approval or rejection. The election
 88 superintendent shall ~~set the date of the election for a day not less than 30 nor more than~~
 89 ~~45 days after the date of the issuance of the call~~ issue the call and shall conduct the
 90 election on a date and in the manner authorized under Code Section 21-2-540. The
 91 election superintendent shall cause the date and purpose of the election to be published

92 once a week for two weeks immediately preceding the date of the election in the official
93 organ of the county. The ballot shall have written or printed thereon the following:

94 '() YES Shall a ~~retail~~ roll-back option sales and use tax of 1 percent be levied
95 () NO within the special district within _____ County?'

96 (b) All persons desiring to vote in favor of levying the tax shall vote 'Yes,' and ~~those~~ all
97 persons opposed to levying the tax shall vote 'No.' If more than one-half of the votes cast
98 are in favor of levying the tax, then the tax shall be levied in accordance with this article;
99 otherwise, the tax may not be levied; ~~and the question of the imposition of the tax may not~~
100 ~~again be submitted to the voters of the special district until after 24 months immediately~~
101 ~~following the month in which the election was held.~~ It shall be the duty of the election
102 superintendent to hold and conduct such elections under the same rules and regulations as
103 govern special elections. It shall be ~~his~~ the further duty of the election superintendent to
104 canvass the returns, declare the result of the election, and certify the result to the Secretary
105 of State and to the commissioner. The expense of the election shall be borne by the county
106 whose geographical boundary is conterminous with that of the special district holding the
107 election.

108 48-8-86.

109 If the imposition of the tax ~~provided in Code Section 48-8-82~~ under this article is approved
110 in a referendum election as provided by Code Section 48-8-85, the governing authority of
111 the county whose geographical boundary is conterminous with that of the special district
112 and the governing authority of each qualified municipality located wholly or partially
113 within the district shall each adopt a resolution during the first 30 days following the
114 certification of the result of the election imposing the tax authorized by ~~Code Section~~
115 ~~48-8-82~~ this article on behalf of the county and each qualified municipality located wholly
116 or partially within the special district. The resolution shall be effective on the first day of
117 the next succeeding calendar quarter which begins more than 80 days after the adoption of
118 the resolution. With respect to services which are regularly billed on a monthly basis,
119 however, the resolution shall become effective with the first regular billing period
120 coinciding with or following the otherwise effective date of the resolution. A certified
121 copy of the resolution shall be forwarded to the commissioner so that it will be received
122 within five days after its adoption.

123 48-8-87.

124 The tax levied pursuant to this article shall be exclusively administered and collected by
125 the commissioner for the use and benefit of each county whose geographical boundary is
126 conterminous with that of a special district and of each qualified municipality located

127 wholly or partially therein. Such administration and collection shall be accomplished in
 128 the same manner and subject to the same applicable provisions, procedures, and penalties
 129 provided in Article 1 of this chapter, except that the joint tax provided in this article shall
 130 be applicable to sales of motor fuels as prepaid local tax as that term is defined in Code
 131 Section 48-8-2; provided, however, that all moneys collected from each taxpayer by the
 132 commissioner shall be applied first to such taxpayer's liability for taxes owed the state.
 133 Dealers shall be allowed a percentage of the amount of the tax due and accounted for and
 134 shall be reimbursed in the form of a deduction in submitting, reporting, and paying the
 135 amount due if such amount is not delinquent at the time of payment. The deduction shall
 136 be at the rate and subject to the requirements specified under subsections (b) through (f)
 137 of Code Section 48-8-50.

138 48-8-88.

139 Each sales tax return remitting taxes collected under this article shall separately identify
 140 the location of each retail establishment at which any of the taxes remitted were collected
 141 and shall specify the amount of sales and the amount of taxes collected at each
 142 establishment for the period covered by the return in order to facilitate the determination
 143 by the commissioner that all taxes imposed by this article are collected and distributed
 144 according to situs of sale.

145 48-8-89.

146 (a) The proceeds of the tax collected by the commissioner in each special district under
 147 this article shall be disbursed as soon as practicable after collection as follows:

148 (1) One percent of the amount collected shall be paid into the general fund of the state
 149 treasury in order to defray the costs of administration;

150 (2) Except for the percentage provided in paragraph (1) of this subsection, the remaining
 151 proceeds of the tax shall be distributed to the governing authority of the county whose
 152 geographical boundary is conterminous with that of the special district and the governing
 153 authority of each qualified municipality within the special district and to the governing
 154 authority of the county whose geographical boundary is conterminous with that of the
 155 special district for the purpose of assisting such political subdivisions in funding all or
 156 any portion of those services which are to be provided by such governing authorities
 157 pursuant to and in accordance with Article IX, Section II, Paragraph III of the
 158 Constitution of this state; and

159 (3) All proceeds distributed pursuant to paragraph (2) of this subsection shall be used
 160 exclusively as required under Article IX, Section IV, Paragraph V(b) of the Constitution
 161 and in the manner specified in this Code section.

162 ~~(b) It is the intent of the General Assembly that no agreement as to the distribution of the~~
 163 ~~proceeds of the tax shall enrich any political subdivision beyond a sum which in the~~
 164 ~~absence of the distribution would be raised through other sources of revenue. The~~
 165 ~~distribution shall be in accordance with a certificate which shall be executed in behalf of~~
 166 ~~each respective governing authority, except as otherwise provided in this subsection, and~~
 167 ~~which shall encompass all respective political subdivisions, shall be filed with the~~
 168 ~~commissioner, and shall specify by percentage that portion of the remaining proceeds of~~
 169 ~~the tax available for distribution which each such political subdivision shall receive. On~~
 170 ~~or after July 1, 1995, the distribution of proceeds of the tax as specified in the certificate~~
 171 ~~shall be based upon, but not be limited to, the following criteria:~~

172 ~~(1) The service delivery responsibilities of each political subdivision to the population~~
 173 ~~served by the political jurisdiction and served during normal business hours, conventions,~~
 174 ~~trade shows, athletic events and the inherent value to a community of a central business~~
 175 ~~district and the unincorporated areas of the county and the obligation of all residents of~~
 176 ~~the county for the maintenance and prosperity of the central business district and the~~
 177 ~~unincorporated areas of the county;~~

178 ~~(2) The service delivery responsibilities of each political subdivision to the resident~~
 179 ~~population of the subdivision;~~

180 ~~(3) The existing service delivery responsibility of each political subdivision;~~

181 ~~(4) The effect of a change in sales tax distribution on the ability of each political~~
 182 ~~subdivision to meet its short-term and long-term debt;~~

183 ~~(5) The point of sale and use which generates the tax to be apportioned;~~

184 ~~(6) The existence of intergovernmental agreements among and between the political~~
 185 ~~subdivisions;~~

186 ~~(7) The use by any political subdivision of property taxes and other revenues from some~~
 187 ~~taxpayers to subsidize the cost of services provided to other taxpayers of the levying~~
 188 ~~subdivision; and~~

189 ~~(8) Any coordinated plan of county and municipal service delivery and financing.~~

190 ~~Notwithstanding the fact that a certificate shall not contain an execution in behalf of one~~
 191 ~~or more qualified municipalities within the special district, if the combined total of the~~
 192 ~~populations of all such absent municipalities is less than one-half of the aggregate~~
 193 ~~population of all qualified municipalities located within the special district, the submitting~~
 194 ~~political subdivisions shall, in behalf of the absent municipalities, specify a percentage of~~
 195 ~~that portion of the remaining proceeds which each such municipality shall receive, which~~
 196 ~~percentage shall not be less than that proportion which each absent municipality's~~
 197 ~~population bears to the total population of all qualified municipalities within the special~~
 198 ~~district multiplied by that portion of the remaining proceeds which are received by all~~

199 ~~qualified municipalities within the special district. For the purpose of determining the~~
200 ~~population of the absent municipalities, only that portion of the population of each such~~
201 ~~municipality which is located within the special district shall be computed. No certificate~~
202 ~~may contain a total of specified percentages in excess of 100 percent. The certificate shall~~
203 ~~be filed with the commissioner by March 1, 1980, for those special districts in which the~~
204 ~~tax authorized by this article is being levied on January 1, 1980. For all other special~~
205 ~~districts in which the tax shall be imposed subsequent to January 1, 1980, the certificate~~
206 ~~shall be filed with the commissioner within 60 days after the tax is imposed within the~~
207 ~~district. The commissioner shall continue to distribute the proceeds of the tax as otherwise~~
208 ~~provided in this Code section until the first day of the next calendar year following the~~
209 ~~month in which the commissioner receives a certificate as provided in this Code section,~~
210 ~~which certificate shall provide other percentages upon which the commissioner shall make~~
211 ~~the distribution to the political subdivisions entitled to the proceeds of the tax. At such~~
212 ~~time, the commissioner shall thereafter distribute the proceeds of the tax in accordance with~~
213 ~~the directions of the certificate.~~

214 ~~(c) If the certificate provided for in subsection (b) of this Code section is not received by~~
215 ~~the commissioner by the required date, the authority to impose the tax authorized by Code~~
216 ~~Section 48-8-82 shall cease on the first day of the second calendar month following the~~
217 ~~month in which the tax was initially imposed and the tax shall not be levied in the special~~
218 ~~district after such date unless the reimposition of the tax is subsequently authorized~~
219 ~~pursuant to Code Section 48-8-85. When the imposition of the tax is so terminated, the~~
220 ~~commissioner shall retain the proceeds of the tax which were to be distributed to the~~
221 ~~governing authorities of the county and qualified municipalities within the special district~~
222 ~~until he receives a certificate in behalf of each such governing authority specifying the~~
223 ~~percentage of the proceeds which each such governing authority shall receive. If no such~~
224 ~~certificate is received by the commissioner within 120 days of the date on which the~~
225 ~~authority to levy the tax was terminated, the proceeds shall escheat to the state and the~~
226 ~~commissioner shall transfer the proceeds to the state's general fund.~~

227 ~~(d)(1) A certificate providing for the distribution of the proceeds of the tax authorized~~
228 ~~by this article shall expire on December 31 of the second year following the year in which~~
229 ~~the decennial census is conducted. No later than December 30 of the second year~~
230 ~~following the year in which the census is conducted, a new distribution certificate~~
231 ~~meeting the requirements for certificates specified by subsection (b) of this Code section~~
232 ~~shall be filed with and received by the commissioner. The General Assembly recognizes~~
233 ~~that the requirement for government services is not always in direct correlation with~~
234 ~~population. Although a new distribution certificate is required within a time certain of~~
235 ~~the decennial census, this requirement is not meant to convey an intent by the General~~

236 ~~Assembly that population as a criterion should be more heavily weighted than other~~
 237 ~~criteria. It is the express intent of the General Assembly in requiring such renegotiation~~
 238 ~~that eligible political subdivisions shall analyze local service delivery responsibilities and~~
 239 ~~the existing allocation of proceeds made available to such governments under the~~
 240 ~~provisions of this article and make rational the allocation of such resources to meet such~~
 241 ~~service delivery responsibilities. Political subdivisions in their renegotiation of such~~
 242 ~~distributions shall at a minimum consider the criteria specified in subsection (b) of this~~
 243 ~~Code section.~~

244 ~~(2) The commissioner shall be notified in writing of the commencement of renegotiation~~
 245 ~~proceedings by the county governing authority on behalf of all eligible political~~
 246 ~~subdivisions within the special district. The eligible political subdivisions shall~~
 247 ~~commence renegotiations at the call of the county governing authority before July 1 of~~
 248 ~~the second year following the year in which the census is conducted. If the county~~
 249 ~~governing authority does not issue the call by that date, any eligible municipality may~~
 250 ~~issue the call and so notify the commissioner and all eligible political subdivisions within~~
 251 ~~the special district.~~

252 ~~(3) Following the commencement of such renegotiation, if the parties necessary to an~~
 253 ~~agreement fail to reach an agreement within 60 days, such parties shall submit the dispute~~
 254 ~~to nonbinding arbitration, mediation, or such other means of resolving conflicts in a~~
 255 ~~manner which attempts to reach a resolution of the dispute. Any renegotiation agreement~~
 256 ~~reached pursuant to this paragraph shall be in accordance with the requirements specified~~
 257 ~~in paragraph (1) of this subsection.~~

258 ~~(4)(A) If the parties necessary to an agreement fail to reach an agreement within 60~~
 259 ~~days of submitting the dispute to nonbinding arbitration, mediation, or such other~~
 260 ~~means of resolving conflicts, as required by paragraph (3) of this subsection, any of~~
 261 ~~such parties may file a petition in superior court of the county seeking resolution of the~~
 262 ~~items remaining in dispute. Such petition shall be filed no later than 30 days after the~~
 263 ~~last day of the 60 day alternative dispute resolution period required by paragraph (3) of~~
 264 ~~this subsection. Such petition shall be assigned to a judge pursuant to Code Section~~
 265 ~~15-1-9.1 or 15-6-13 who is not a judge in the circuit in which the county is located.~~
 266 ~~The judge selected may also be a senior judge pursuant to Code Section 15-1-9.2 who~~
 267 ~~resides in another circuit.~~

268 ~~(B) Following the filing of the petition as specified under subparagraph (A) of this~~
 269 ~~paragraph, the county and qualified municipalities representing at least one-half of the~~
 270 ~~aggregate municipal population of all qualified municipalities located wholly or~~
 271 ~~partially within the special district shall separately submit to the judge and the other~~
 272 ~~parties a written best and final offer specifying the distribution of the tax proceeds.~~

273 ~~There shall be one such offer from the county and one such offer from qualified~~
 274 ~~municipalities representing at least one-half of the aggregate municipal population of~~
 275 ~~all qualified municipalities located wholly or partially within the special district. The~~
 276 ~~offer from the county may be an offer representing the county and any qualified~~
 277 ~~municipalities that are not represented in the offer from the qualified municipalities~~
 278 ~~representing at least one-half of the aggregate municipal population of all qualified~~
 279 ~~municipalities located wholly or partially within the special district.~~

280 ~~(C) Any qualified municipality or municipalities located wholly or partially within the~~
 281 ~~special district who are not a party to an offer under subparagraph (B) of this paragraph,~~
 282 ~~and who represent at least one-half of the aggregate municipal population of all~~
 283 ~~qualified municipalities who are not a party to an offer under subparagraph (B) of this~~
 284 ~~paragraph, shall be authorized to separately submit to the judge and the other parties a~~
 285 ~~written best and final offer specifying the distribution of the tax proceeds. There shall~~
 286 ~~be one such offer from such qualified municipality or municipalities.~~

287 ~~(D) Each offer under subparagraphs (B) and (C) of this paragraph shall take into~~
 288 ~~account the allocation required for any absent municipalities in accordance with~~
 289 ~~subsection (b) of this Code section. The judge shall conduct such hearings as the judge~~
 290 ~~deems necessary and shall render a decision based on the requirements and intent of~~
 291 ~~paragraph (1) of this subsection and the criteria in subsection (b) of this Code section.~~
 292 ~~The judge's decision shall adopt the best and final offer of one of the parties submitted~~
 293 ~~under subparagraphs (B) and (C) of this paragraph specifying the allocation of the tax~~
 294 ~~proceeds and shall also include findings of fact. The judge shall enter a final order~~
 295 ~~containing a new distribution certificate and transmit a copy of it to the commissioner.~~

296 ~~(E) A final order entered under subparagraph (D) of this paragraph shall be subject to~~
 297 ~~appeal by application upon one or more of the following grounds:~~

- 298 ~~(i) The judge's disregard of the law;~~
- 299 ~~(ii) Partiality of the judge; or~~
- 300 ~~(iii) Corruption, fraud, or misconduct by the judge or a party.~~

301 ~~(F) During the process set forth in this paragraph, the commissioner shall continue to~~
 302 ~~distribute the sales tax proceeds according to the percentages specified in the most~~
 303 ~~recently filed distribution certificate or in accordance with subsection (f) of Code~~
 304 ~~Section 48-8-89.1, as applicable, until a new distribution certificate is properly filed.~~

305 ~~(5) If a new distribution certificate as provided for in this Code section is not received~~
 306 ~~by the commissioner, the authority to impose the tax authorized by Code Section 48-8-82~~
 307 ~~shall cease, and the tax shall not be levied in the special district after such date unless the~~
 308 ~~reimposition of the tax is subsequently authorized pursuant to Code Section 48-8-85.~~
 309 ~~When the imposition of the tax is so terminated, the commissioner shall retain the~~

310 ~~proceeds of the tax which were to be distributed to the governing authorities of the county~~
 311 ~~and qualified municipalities within the special district until the commissioner receives a~~
 312 ~~certificate on behalf of each such governing authority specifying the percentage of the~~
 313 ~~proceeds which each such governing authority shall receive. If no such certificate is~~
 314 ~~received by the commissioner within 120 days of the date on which the authority to levy~~
 315 ~~the tax was terminated, the proceeds shall escheat to the state, and the commissioner shall~~
 316 ~~transfer the proceeds to the state's general fund.~~

317 ~~(6) If the commissioner receives a new distribution certificate by the required date, the~~
 318 ~~commissioner shall distribute the proceeds of the tax in accordance with the directions~~
 319 ~~of the new distribution certificate commencing on January 1 of the year immediately~~
 320 ~~following the year in which such certificate was executed by the parties or the judge or~~
 321 ~~the first day of the second calendar month following the month such certificate was~~
 322 ~~executed by the parties or the judge, whichever is sooner.~~

323 ~~(7) Costs of any conflict resolution under paragraph (3) or (4) of this subsection shall be~~
 324 ~~borne proportionately by the affected political subdivisions in accordance with the final~~
 325 ~~percentage distributions of the proceeds of the tax as reflected by the new distribution~~
 326 ~~certificate.~~

327 ~~(8) Political subdivisions shall be authorized, at their option, to renegotiate distribution~~
 328 ~~certificates on a more frequent basis than is otherwise required under this subsection.~~

329 ~~(9) No provision of this subsection shall apply to any county which is authorized to levy~~
 330 ~~or which levies a local sales tax, local use tax, or local sales and use tax for educational~~
 331 ~~purposes pursuant to a local constitutional amendment or to any county which is~~
 332 ~~authorized to expend all or any portion of the proceeds of any sales tax, use tax, or sales~~
 333 ~~and use tax for educational purposes pursuant to a local constitutional amendment.~~

334 (b) Within each special district in which the tax under this article is levied, the distribution
 335 of the proceeds of such tax required under paragraph (2) of subsection (a) of this Code
 336 section shall be made in two distinct areas as follows:

337 (1) The unincorporated area of the county. In the case of a consolidated government,
 338 such area shall consist of the entire county except for any qualified municipality that
 339 retained its separate existence; and

340 (2) The corporate limits of each qualified municipality located in such special district.

341 (c)(1) The portion of the proceeds of such tax which are distributed to the unincorporated
 342 area of the county shall be used for the equivalent reduction upon taxable property within
 343 the unincorporated area of the county of the ad valorem millage rate for county services
 344 which are provided within the unincorporated area of the county. Such rollback shall be
 345 accomplished in the manner provided in Code Section 48-8-91. In the event the millage
 346 rate is reduced to zero and excess proceeds of such distribution remain, such excess

347 proceeds shall be used for other indebtedness applicable to the unincorporated area of the
 348 county. In the event there is no such other indebtedness, such excess proceeds may be
 349 expended for the unincorporated area for any lawful purpose for which ad valorem tax
 350 proceeds may be expended.

351 (2) The portion of the proceeds of such tax which are distributed to each qualified
 352 municipality located in such special district shall be used for the equivalent reduction
 353 upon taxable property within such qualified municipality of the ad valorem millage rate
 354 for municipal purposes. Such reduction shall apply only in that portion of such qualified
 355 municipality that is located within such special district. Such rollback shall be
 356 accomplished in the manner provided in Code Section 48-8-91. In the event the millage
 357 rate is reduced to zero and excess proceeds of such distribution remain, such excess
 358 proceeds shall be used for other indebtedness applicable to that portion of the qualified
 359 municipality located within such special district. In the event there is no such other
 360 indebtedness, such excess proceeds shall be transferred to the governing authority of the
 361 county and shall be used solely for the equivalent reduction upon taxable property within
 362 that portion of the qualified municipality located within such special district of the ad
 363 valorem millage rate for county-wide purposes.

364 (d)(1) The distribution of proceeds within a special district among the unincorporated
 365 area of the county shall be according to the ratio the total population of the
 366 unincorporated area of the county bears to the total population of the entire county.

367 (2) The distribution of proceeds within a special district to each qualified municipality
 368 shall be according to the ratio the total population of each qualified municipality bears
 369 to the total population of the entire county.

370 (e) For purposes of the distribution specified under subsection (d) of this Code section:

371 (1) Population shall be determined in accordance with the adjusted figures of the most
 372 recent United States decennial census; and

373 (2) Only the population of a qualified municipality which is located within such special
 374 district shall be counted.

375 48-8-89.1.

376 (a) If there exists within any special district in which the tax authorized by this article is
 377 imposed a qualified municipality which was not a qualified municipality on the date of
 378 ~~filing with the most recent distribution of proceeds under this article by the commissioner~~
 379 ~~of the most recently filed certificate under Code Section 48-8-89~~, such qualified
 380 municipality may request the commissioner to give notice of the qualified municipality's
 381 existence as provided in this subsection. Upon receipt of such a request, the commissioner
 382 shall, unless ~~he~~ the commissioner determines that the requesting entity is not a qualified

383 municipality, within 30 days give written notice of the qualified municipality's existence
 384 to the county which is conterminous with the special district in which the qualified
 385 municipality is located and to each other qualified municipality within the special district.
 386 Such written notice shall include the name of the new qualified municipality, the effective
 387 date of the notice, and a statement of the provisions of this Code section. Commencing on
 388 January 1 of the calendar year immediately following the year such written notice was
 389 provided by the commissioner, a new distribution of proceeds shall be made by the
 390 commissioner which shall take into account such new qualified municipality.

391 ~~(b) Within 60 days after the effective date of the notice referred to in subsection (a) of this~~
 392 ~~Code section, a new distribution certificate shall be filed with the commissioner for the~~
 393 ~~special district or, within 30 days after the last day of the 60 day alternative dispute~~
 394 ~~resolution period required by paragraph (3) of subsection (d) of Code Section 48-8-89, the~~
 395 ~~county, any qualified municipality located wholly or partially within the special district,~~
 396 ~~or any new qualified municipality as specified under subsection (a) of this Code section~~
 397 ~~located wholly or partially within the special district may file a petition in superior court~~
 398 ~~seeking resolution of the items remaining in dispute pursuant to the procedure set forth in~~
 399 ~~paragraph (4) of subsection (d) of Code Section 48-8-89. In the event such a petition is~~
 400 ~~filed, a new qualified municipality as specified under subsection (a) of this Code section~~
 401 ~~located wholly or partially within the special district shall be subject to the same~~
 402 ~~requirements applicable to qualified municipalities located wholly or partially within the~~
 403 ~~special district under paragraph (4) of subsection (d) of Code Section 48-8-89. The new~~
 404 ~~distribution certificate shall specify by percentage what portion of the proceeds of the tax~~
 405 ~~available for distribution within the special district shall be received by the county in which~~
 406 ~~the special district is located and by each qualified municipality located wholly or partially~~
 407 ~~within the special district, including the new qualified municipality. No distribution~~
 408 ~~certificate shall contain a total of specified percentages in excess of 100 percent.~~

409 ~~(c) Except as otherwise provided in this subsection, a distribution certificate required by~~
 410 ~~this Code section must be executed by the governing authorities of the county within which~~
 411 ~~the special district is located and each qualified municipality located wholly or partially~~
 412 ~~within the special district, including the new qualified municipality. Notwithstanding the~~
 413 ~~fact that a certificate shall not contain an execution in behalf of one or more qualified~~
 414 ~~municipalities within the special district, if the combined total of the populations of all such~~
 415 ~~absent municipalities is less than one-half of the aggregate population of all qualified~~
 416 ~~municipalities located within the special district, the submitting political subdivisions shall,~~
 417 ~~in behalf of the absent municipalities, specify a percentage of that portion of the remaining~~
 418 ~~proceeds which each such municipality shall receive, which percentage shall not be less~~
 419 ~~than that proportion which each absent municipality's population bears to the total~~

420 ~~population of all qualified municipalities within the special district multiplied by that~~
 421 ~~portion of the remaining proceeds which are received by all qualified municipalities within~~
 422 ~~the special district. For the purpose of determining the population of the absent~~
 423 ~~municipalities, only that portion of the population of each such municipality which is~~
 424 ~~located within the special district shall be computed.~~

425 ~~(d) If a new certificate is not filed for any special district as required by this Code section,~~
 426 ~~the authority to impose the tax authorized by Code Section 48-8-82 within that special~~
 427 ~~district shall cease on the first day of January of the year following the year in which the~~
 428 ~~required distribution certificate could last have been timely filed. In any special district in~~
 429 ~~which the authority to impose the tax is terminated pursuant to this subsection, the tax may~~
 430 ~~thereafter be reimposed only pursuant to the procedures specified in Code Sections 48-8-84~~
 431 ~~through 48-8-86.~~

432 ~~(e) If a new certificate is filed as required by this Code section, the commissioner shall~~
 433 ~~begin to distribute the proceeds as specified in the new certificate on the first day of~~
 434 ~~January of the first calendar year which begins more than 60 days after the effective date~~
 435 ~~of the notice referred to in subsection (b) of this Code section. The commissioner shall~~
 436 ~~continue to distribute the proceeds of the tax according to the new certificate until a~~
 437 ~~subsequent certificate is filed and becomes effective as provided in Code Section 48-8-89.~~

438 ~~(f)~~(b)(1) As used in this subsection, the term:

439 (A) ~~'New~~ Newly chartered qualified municipality' means a municipal corporation
 440 which is a qualified municipality and which has been chartered by local Act since the
 441 date of filing with the most recent distribution of proceeds by the commissioner of the
 442 most recently filed certificate under Code Section 48-8-89 within a county which has
 443 located in a special district for the provision of local government services consisting of
 444 the unincorporated area of the county where the population of the unincorporated area
 445 of the county, after removal of the population of the new municipality from the
 446 unincorporated area, constitutes less than 20 percent of the population of the county
 447 according to the most recent decennial census in which a tax under this article is in
 448 effect.

449 (B) 'Newly expanded qualified municipality' means a municipal corporation which is
 450 a qualified municipality and which since the date of ~~filing with the most recent~~
 451 distribution of proceeds by the commissioner of the most recently filed certificate under
 452 Code Section 48-8-89 has increased its population by more than 15 percent through one
 453 or more annexations and is located in the same county as a new newly chartered
 454 qualified municipality.

455 (2) ~~Notwithstanding any other provision of this Code section, if~~ If there exists within any
 456 special district in which the tax authorized by this article is imposed a new newly

457 chartered qualified municipality or a newly expanded qualified municipality, or both,
 458 ~~such qualified municipality or municipalities which was not a newly chartered qualified~~
 459 ~~municipality or a newly expanded qualified municipality at the time of the most recent~~
 460 ~~distribution of proceeds under this article in the special district by the commissioner, any~~
 461 ~~such newly chartered qualified municipality or newly expanded qualified municipality~~
 462 may request the commissioner to give notice of ~~the qualified municipality's or~~
 463 ~~municipalities' its~~ existence and status as a ~~new~~ newly chartered qualified municipality
 464 or newly expanded qualified municipality as provided in this subsection. Upon receipt
 465 of such a request, the commissioner shall, unless he or she determines that the requesting
 466 entity is not a ~~new~~ newly chartered qualified municipality or newly expanded qualified
 467 municipality, within 30 days give written notice of ~~the qualified municipality's its~~
 468 existence and status to the county which is conterminous with the special district in which
 469 the newly chartered qualified municipality or newly expanded qualified municipality is
 470 located and to each other qualified municipality within the special district. Such written
 471 notice shall include the name of the ~~new~~ newly chartered qualified municipality or newly
 472 expanded qualified municipality, the effective date of the notice, and a statement of the
 473 provisions of this subsection. Commencing on January 1 of the calendar year
 474 immediately following the year such written notice was provided by the commissioner,
 475 a new distribution of proceeds shall be made by the commissioner which shall take into
 476 account such newly chartered qualified municipality or newly expanded qualified
 477 municipality.

478 ~~(3) Within 60 days after the effective date of the notice referred to in paragraph (2) of~~
 479 ~~this subsection, a new distribution certificate shall be filed with the commissioner for the~~
 480 ~~special district or, within 30 days after the last day of the 60 day alternative dispute~~
 481 ~~resolution period required by paragraph (3) of subsection (d) of Code Section 48-8-89,~~
 482 ~~the county, any qualified municipality located wholly or partially within the special~~
 483 ~~district, or any new qualified municipality or newly expanded qualified municipality~~
 484 ~~located wholly or partially within the special district may file a petition in superior court~~
 485 ~~seeking resolution of the items remaining in dispute pursuant to the procedure set forth~~
 486 ~~in paragraph (4) of subsection (d) of Code Section 48-8-89. The new distribution~~
 487 ~~certificate shall address only the proceeds of the tax available for distribution from the~~
 488 ~~percentage allocated to the county in the current distribution certificate and shall specify~~
 489 ~~as a percentage of the total proceeds of the tax what portion of the proceeds shall be~~
 490 ~~received by the county in which the special district is located and by the new qualified~~
 491 ~~municipality and newly expanded qualified municipality located wholly or partially~~
 492 ~~within the special district, if any.~~

493 ~~(4) Except as otherwise provided in this paragraph, a distribution certificate required by~~
 494 ~~this subsection must be executed by the governing authorities of the county within which~~
 495 ~~the special district is located, each new qualified municipality located wholly or partially~~
 496 ~~within the special district, and each newly expanded qualified municipality, if any. If a~~
 497 ~~new certificate is not filed within 60 days as required by paragraph (3) of this subsection,~~
 498 ~~the commissioner shall distribute the proceeds of the tax available for distribution from~~
 499 ~~the percentage allocated to the county in the current distribution certificate such that:~~

500 ~~(A) The new qualified municipality receives an allocation equal on a per capita basis~~
 501 ~~to the average per capita allocation to the other qualified municipalities in the county~~
 502 ~~(according to population), to be expended as provided in paragraph (2) of subsection~~
 503 ~~(a) of Code Section 48-8-89; and~~

504 ~~(B) Any newly expanded qualified municipality receives a total allocation of tax~~
 505 ~~proceeds (including any amount previously allocated) equal on a per capita basis to the~~
 506 ~~average per capita allocation to the other qualified municipalities in the county~~
 507 ~~(according to population), to be expended as provided in paragraph (2) of subsection~~
 508 ~~(a) of Code Section 48-8-89.~~

509 ~~Every other qualified municipality shall continue to receive the share provided by the~~
 510 ~~existing distribution certificate or otherwise provided by law. The county shall receive~~
 511 ~~the remaining proceeds of the tax, to be expended as provided in paragraph (2) of~~
 512 ~~subsection (a) of Code Section 48-8-89. For the purpose of determining the population~~
 513 ~~of qualified municipalities, only that portion of the population of each such municipality~~
 514 ~~which is located within the special district shall be computed. For the purpose of~~
 515 ~~determining population under this Code section, all calculations of population shall be~~
 516 ~~according to the most recent decennial census, including the census data from such~~
 517 ~~census applicable to any annexed territory.~~

518 ~~(5) The commissioner shall begin to distribute the proceeds as specified in the newly~~
 519 ~~filed certificate or, if such a certificate is not filed, as specified in paragraph (4) of this~~
 520 ~~subsection on the first day of the first month which begins more than 60 days after the~~
 521 ~~effective date of the notice referred to in paragraph (2) of this subsection. The~~
 522 ~~commissioner shall continue to distribute the proceeds of the tax according to the existing~~
 523 ~~certificate and the certificate applicable to the county and the new qualified municipality~~
 524 ~~or, if such a certificate is not filed, as specified in paragraph (4) of this subsection until~~
 525 ~~a subsequent certificate is filed and becomes effective as provided in Code Section~~
 526 ~~48-8-89.~~

527 48-8-89.2.

528 If the commissioner determines that a qualified municipality entitled to receive tax
 529 proceeds under this article has ceased to be a qualified municipality, ~~he shall thereafter~~
 530 ~~distribute the percentage of the proceeds of the tax to which that qualified municipality was~~
 531 ~~entitled to the county which is conterminous with the special district and to each other~~
 532 ~~qualified municipality within the special district pro rata according to the percentages of~~
 533 ~~the tax to which each other such political subdivision is otherwise entitled, and such~~
 534 ~~distribution formula shall remain in effect until a new certificate is filed and becomes~~
 535 ~~effective as provided in Code Section 48-8-89~~ the commissioner shall, commencing on
 536 January 1 of the calendar year immediately following the year such determination was
 537 made by the commissioner, cease the distribution of proceeds to such municipality and
 538 redistribute such proceeds to the other entities qualified to receive proceeds of the tax
 539 accordingly.

540 48-8-89.3.

541 ~~(a) Notwithstanding any other provision of this article to the contrary, the tax provided for~~
 542 ~~in Code Section 48-8-82 shall be levied in any special district in which:~~

543 ~~(1) Prior to January 1, 1980, a joint county and municipal sales and use tax was levied~~
 544 ~~pursuant to Ga. L. 1975, p. 984, Section 2 (as amended by Ga. L. 1975, Ex. Sess., p.~~
 545 ~~1729, Section 1; Ga. L. 1976, p. 1019, Sections 1-13; Ga. L. 1977, p. 1008, Section 1; Ga.~~
 546 ~~L. 1978, p. 1429, Sections 1-3; Ga. L. 1978, p. 1460, Sections 1-3; Ga. L. 1978, p. 1678,~~
 547 ~~Section 1; Ga. L. 1978, p. 1695, Section 1; Ga. L. 1979, p. 446, Section 1) or in which~~
 548 ~~a referendum election had authorized the levying of such a tax within the special district;~~

549 ~~(2) The tax provided for in Code Section 48-8-82 was actually collected during the~~
 550 ~~period of January 1, 1980, to January 1, 1989; and~~

551 ~~(3) There exists a qualified municipality which lies wholly or partially within the special~~
 552 ~~district and which:~~

553 ~~(A) Was a qualified municipality at the time of filing of the distribution certificate most~~
 554 ~~recently filed with the commissioner under Code Section 48-8-89; and~~

555 ~~(B) Was not assigned any percentage of the net proceeds of the tax under such~~
 556 ~~distribution certificate.~~

557 ~~In any special district which meets the criteria specified in this subsection, the tax provided~~
 558 ~~for in Code Section 48-8-82 shall be levied without regard to any past defects in~~
 559 ~~compliance with the procedures specified by this article for the imposition of the tax.~~

560 ~~(b) A qualified municipality described in paragraph (3) of subsection (a) of this Code~~
 561 ~~section, for which receipt of a portion of the net tax proceeds was not specified in the~~
 562 ~~certificate most recently filed with the commissioner under Code Section 48-8-89, may~~

563 ~~request the commissioner to thereafter distribute a portion of the net tax proceeds to the~~
 564 ~~qualified municipality as provided in this Code section. Upon receipt of such a request, the~~
 565 ~~commissioner shall thereafter, unless he determines that the requesting municipality does~~
 566 ~~not meet the criteria specified in this Code section, give written notice of a new distribution~~
 567 ~~formula to the county which is conterminous with the special district, to the requesting~~
 568 ~~qualified municipality, and to each other qualified municipality within the special district.~~
 569 ~~Such new distribution formula shall be determined as follows:~~

570 ~~(1) Begin with the percentages specified in the distribution certificate most recently filed~~
 571 ~~with the commissioner;~~

572 ~~(2) Assign to the requesting municipality a percentage of the net proceeds which is equal~~
 573 ~~to the total percentage of the net proceeds previously distributed to all other qualified~~
 574 ~~municipalities in the special district multiplied by a fraction, the numerator of which is~~
 575 ~~the population of the requesting municipality and the denominator of which is the~~
 576 ~~population of all qualified municipalities within the special district;~~

577 ~~(3) Deduct the percentage of the net proceeds so assigned to the requesting municipality~~
 578 ~~from the percentages previously assigned to all other qualified municipalities within the~~
 579 ~~special district, such deductions to be pro rata on the basis of population; and~~

580 ~~(4) Make no change in the percentage of the net proceeds previously distributed to the~~
 581 ~~county which is conterminous with the special district.~~

582 ~~(c) This new distribution formula shall be implemented at the earliest date deemed~~
 583 ~~administratively practicable by the commissioner, and the notice specified in subsection~~
 584 ~~(b) of this Code section shall include such date. This new distribution formula shall remain~~
 585 ~~in effect until a subsequent distribution certificate is filed and becomes effective as~~
 586 ~~provided in Code Section 48-8-89.~~

587 ~~(d) For the purpose of all population based calculations under this Code section, only that~~
 588 ~~portion of the population of a qualified municipality which is located within the special~~
 589 ~~district shall be computed.~~

590 48-8-90.

591 Where a local sales or use tax has been paid with respect to tangible personal property by
 592 the purchaser either in another local tax jurisdiction within the state or in a tax jurisdiction
 593 outside the state, the tax may be credited against the tax authorized to be imposed by this
 594 article upon the same property. If the amount of sales or use tax so paid is less than the
 595 amount of the use tax due under this article, the purchaser shall pay an amount equal to the
 596 difference between the amount paid in the other tax jurisdiction and the amount due under
 597 this article. The commissioner may require such proof of payment in another local tax
 598 jurisdiction as ~~he~~ the commissioner deems necessary and proper. No credit shall be

599 granted, however, against the tax imposed under this article for tax paid in another
 600 jurisdiction if the tax paid in such other jurisdiction is used to obtain a credit against any
 601 other local sales and use tax levied in the special district or in the county which is
 602 ~~coterminous~~ conterminous with the special district; and taxes so paid in another jurisdiction
 603 shall be credited first against the tax levied under this article and then against the tax levied
 604 under Article 3 of this chapter, if applicable.

605 48-8-91.

606 (a) ~~As a condition precedent for authority to levy the tax or to collect any proceeds from~~
 607 ~~the tax authorized by this article for the year following the initial year in which it is levied~~
 608 ~~and for all subsequent years, the~~ The county whose geographical boundary is conterminous
 609 with that of the special district and each qualified municipality therein receiving any
 610 proceeds of the tax shall adjust annually the millage rate for ad valorem taxation of tangible
 611 property within such political subdivisions as provided in this subsection Code section.

612 (b) The county governing authority shall compute the millage rate necessary to produce
 613 revenue from taxation of tangible property in the unincorporated area of the county which,
 614 when combined with other revenues reasonably expected to be received by the county
 615 governing authority from such unincorporated area during the year other than revenues
 616 derived from the tax imposed pursuant to this article, would provide revenues sufficient to
 617 defray the expenses of the county governing authority for the year for such unincorporated
 618 area. The millage rate so ascertained shall then be reduced by a millage rate which, if
 619 levied against the tangible property within the unincorporated area, would produce an
 620 amount equal to the distribution of the proceeds of the tax imposed by this article which
 621 were received by the county governing authority from such unincorporated area during the
 622 preceding year. The tax bill of each ad valorem taxpayer in the unincorporated area shall
 623 show in a prominent manner the millage rate first ascertained as provided in this subsection
 624 and shall show such millage rate reduced by the millage rate required to raise an amount
 625 of revenue equal to the distribution of the proceeds of the tax imposed by this article during
 626 the previous year. The remainder shall be the millage rate upon which each taxpayer's bill
 627 shall be based. The tax commissioner of the county shall cause to be shown in a prominent
 628 manner on the tax bill of each ad valorem taxpayer in the unincorporated area the dollar
 629 amount of reduction of ad valorem property taxes which the taxpayer has received as a
 630 result of the county's sharing in the proceeds of the tax authorized to be imposed by this
 631 article; provided, however, that the dollar amount of reduction of ad valorem property taxes
 632 shall not be calculated or shown on those forms used for the registration and taxation of
 633 motor vehicles or trailers. In the event a qualified municipality is required to transfer
 634 excess proceeds to a county governing authority pursuant to paragraph (2) of subsection

635 (c) of Code Section 48-8-89, the county governing authority shall utilize such proceeds
 636 exclusively for providing a millage reduction upon taxable property within that portion of
 637 the qualified municipality that transferred such proceeds and is located within the special
 638 district of the ad valorem millage rate for county-wide purposes. Such reduction shall be
 639 reflected in the same manner as otherwise required under this subsection.

640 (c) The governing authority of each ~~such political subdivision~~ qualified municipality shall
 641 compute the millage rate necessary to produce revenue from taxation of tangible property
 642 in its ~~respective political subdivision~~ corporate limits which, when combined with other
 643 revenues reasonably expected to be received by the ~~political subdivision~~ qualified
 644 municipality during the year other than revenues derived from the tax imposed pursuant
 645 to this article, would provide revenues sufficient to defray the expenses of the ~~political~~
 646 ~~subdivision~~ qualified municipality for the year. The millage rate so ascertained shall then
 647 be reduced by a millage rate which, if levied against the tangible property within the
 648 ~~political subdivision~~ qualified municipality, would produce an amount equal to the
 649 distribution of the proceeds of the tax imposed by this article which were received by the
 650 ~~political subdivision~~ qualified municipality during the preceding year. The tax bill of each
 651 ad valorem taxpayer in the ~~political subdivision~~ qualified municipality shall show in a
 652 prominent manner the millage rate first ascertained as provided in this subsection and shall
 653 show such millage rate reduced by the millage rate required to raise an amount of revenue
 654 equal to the distribution of the proceeds of the tax imposed by this article during the
 655 previous year. The remainder shall be the millage rate upon which each taxpayer's bill
 656 shall be based. The tax authority of each such ~~political subdivision~~ qualified municipality
 657 shall cause to be shown in a prominent manner on the tax bill of each ad valorem taxpayer
 658 the dollar amount of reduction of ad valorem property taxes which the taxpayer has
 659 received as a result of the ~~political subdivision's~~ qualified municipality's sharing in the
 660 proceeds of the tax authorized to be imposed by this article; provided, however, that the
 661 dollar amount of reduction of ad valorem property taxes shall not be calculated or shown
 662 on those forms used for the registration and taxation of motor vehicles or trailers.

663 ~~(b)~~(d) This Code section shall not be construed to require a county or qualified
 664 municipality to prepare and mail ad valorem property tax bills when the ad valorem
 665 property tax millage rate in the county or municipality has been reduced to zero as a result
 666 of the receipt of proceeds from the tax levied pursuant to this article.

667 48-8-92.

668 (a) Whenever the governing authority of any county ~~and~~ or the governing authorities of
 669 at least one-half of qualified municipalities located wholly or partially within a special
 670 district in which the tax authorized by this article is being levied wish to submit to the

671 electors of the special district the question of whether the tax authorized by ~~Code Section~~
 672 ~~48-8-82~~ this article shall be discontinued, such governing authority or authorities shall
 673 notify the election superintendent of the county whose geographical boundary is
 674 conterminous with that of the special district by forwarding to the superintendent a copy
 675 of a resolution of the county governing authority or a joint resolution of the governing
 676 authorities of such qualified municipalities calling for the referendum election. Upon
 677 receipt of ~~the~~ such resolution, it shall be the duty of the election superintendent to issue the
 678 call for an election for the purpose of submitting the question of discontinuing the levy of
 679 the tax to the voters of the special district for approval or rejection. The election
 680 superintendent shall issue the call and shall conduct the election on a date and in the
 681 manner authorized under Code Section 21-2-540. The election superintendent shall cause
 682 the date and purpose of the election to be published once a week for two weeks
 683 immediately preceding the date of the election in the official organ of the county. The
 684 ballot shall have written or printed thereon the following:

685 '() YES Shall the ~~1 percent retail~~ roll-back option sales and use tax being levied
 686 () NO within the special district within _____ County be terminated?'

687 (b) All persons desiring to vote in favor of discontinuing the tax shall vote 'Yes,' and all
 688 persons opposed to discontinuing the tax shall vote 'No.' If more than one-half of the votes
 689 cast are in favor of discontinuing the tax, then the tax shall cease to be levied on the first
 690 day of the second calendar quarter following the month in which the commissioner receives
 691 the certification of the result of the election; otherwise, the tax shall continue to be levied;
 692 ~~and the question of the discontinuing of the tax shall not again be submitted to the voters~~
 693 ~~of the special district until after 24 months immediately following the month in which the~~
 694 ~~election was held.~~ It shall be the duty of the election superintendent to hold and conduct
 695 such elections under the same rules and regulations as govern special elections. It shall be
 696 such superintendent's further duty to canvass the returns, declare and certify the result of
 697 the election, and certify the result to the Secretary of State and to the commissioner. The
 698 expense of the election shall be borne by the county whose geographical boundary is
 699 conterminous with that of the special district holding the election.

700 48-8-93.

701 No tax provided for in ~~Code Section 48-8-82~~ under this article shall be imposed upon the
 702 sale of tangible personal property which is ordered by and delivered to the purchaser at a
 703 point outside the geographical area of the special district in which ~~the joint~~ such tax is
 704 imposed regardless of the point at which title passes, if the delivery is made by the seller's
 705 vehicle, United States mail, or common carrier or by private or contract carrier licensed by

706 the Federal Motor Carrier Safety Administration or the ~~Georgia~~ Department of Public
707 Safety.

708 48-8-94.

709 (a) As used in this Code section, the term 'building and construction materials' means all
710 building and construction materials, supplies, fixtures, or equipment, any combination of
711 such items, and any other leased or purchased articles when the materials, supplies,
712 fixtures, equipment, or articles are to be utilized or consumed during construction or are
713 to be incorporated into construction work pursuant to a bona fide written construction
714 contract.

715 (b) No tax provided for in ~~Code Section 48-8-82~~ under this article shall be imposed by a
716 county or municipality upon the sale or use of building and construction materials when
717 the contract pursuant to which the materials are purchased or used was advertised for bid
718 prior to approval of the levy of the tax by the county or municipality and the contract was
719 entered into as a result of a bid actually submitted in response to the advertisement prior
720 to approval of the levy of the tax.

721 48-8-95.

722 The commissioner shall have the power and authority to promulgate such rules and
723 regulations as shall be necessary for the effective and efficient administration and
724 enforcement of the collection of the tax authorized to be imposed by this article.

725 48-8-96.

726 (a) With respect to any consolidated government created by the consolidation of a county
727 and one or more municipalities ~~in which consolidated government homestead property~~
728 ~~(exclusive of improvements) is valued for purposes of local ad valorem taxation according~~
729 ~~to a base year assessed value which does not change so long as the property is actually~~
730 ~~occupied by the same owner as a homestead~~, the provisions of this Code section shall
731 control over any conflicting provisions of Article 1 of this chapter or this article.

732 (b) If the tax authorized by this article is in effect in the special district containing a
733 consolidated government referred to in subsection (a) of this Code section, then the rate of
734 tax imposed under this article in such special district may be increased from 1 percent to
735 2 percent if such increase is approved by:

736 (1) A resolution of the governing authority of the consolidated government in the same
737 manner as otherwise required ~~for the initial 1 percent sales tax pursuant to Code Section~~
738 ~~48-8-84~~ 48-8-85; and

739 (2) A referendum conducted in the same manner as otherwise required for the initial 1
 740 percent sales tax pursuant to Code Section 48-8-85, except that the ballot shall have
 741 written or printed thereon the following:

742 '() YES Shall the ~~retail~~ roll-back option sales and use tax levied within the special
 743 () NO district within _____ County be increased from 1 percent to 2
 744 percent?'

745 (c) Such increased tax rate shall become effective on the first day of the next succeeding
 746 calendar quarter which begins more than 80 days after the date of the election at which
 747 such increase was approved by the voters. The proceeds of the increased tax shall be
 748 divided in the same proportions as the original tax.

749 (d) Such increased tax rate may be decreased from 2 percent to 1 percent if such decrease
 750 is approved by:

751 (1) A resolution of the governing authority of the consolidated government in the same
 752 manner as otherwise required under Code Section 48-8-92; and

753 (2) A referendum conducted in the same manner as otherwise required for
 754 discontinuation of the tax under Code Section 48-8-92, except that the ballot shall have
 755 printed or written thereon the following:

756 '() YES Shall the ~~retail~~ roll-back option sales and use tax levied within the special
 757 () NO district within _____ County be decreased from 2 percent to 1
 758 percent?'

759 (e) Such decreased tax rate shall become effective on the first day of the second calendar
 760 quarter following the month in which the commissioner receives certification of the result
 761 of the election.

762 (f) If the tax authorized by this article is to be newly imposed in the special district
 763 containing a consolidated government referred to in subsection (a) of this Code section,
 764 then such tax may be imposed in such special district at the rate of 2 percent if such rate
 765 is approved by:

766 (1) A resolution of the governing authority of the consolidated government in the same
 767 manner as otherwise required pursuant to Code Section ~~48-8-84~~ 48-8-85; and

768 (2) A referendum conducted in the same manner as otherwise required pursuant to Code
 769 Section 48-8-85, except that the ballot shall have written or printed thereon the following:

770 '() YES Shall a ~~retail~~ roll-back option sales and use tax of 2 percent be levied within
 771 () NO the special district within _____ County?'

772 (g) Such 2 percent tax may be discontinued if such discontinuation is approved by:

773 (1) A resolution of the governing authority of the consolidated government in the same
 774 manner as otherwise required under Code Section 48-8-92; and

775 (2) A referendum conducted in the same manner as otherwise required for
 776 discontinuation of the tax under Code Section 48-8-92, except that the ballot shall have
 777 printed or written thereon the following:

778 '() YES Shall the ~~retail~~ roll-back option sales and use tax levied within the special
 779 () NO district within _____ County be terminated?'

780 (h)(1) In the case of increase from 1 percent to 2 percent, the amount in excess of the
 781 initial 1 percent sales and use tax shall not apply to the sale of motor vehicles.

782 (2) In the case of a newly imposed 2 percent sales and use tax under this Code section,
 783 only the amount in excess of a 1 percent sales and use tax shall not apply to the sale of
 784 motor vehicles.

785 (i) In all respects not otherwise provided for in this Code section, the levy of a tax under
 786 this article by a consolidated government referred to in subsection (a) of this Code section
 787 shall be in the same manner as the levy of the tax by any other county."

788 **SECTION 2.**

789 This Act shall become effective on January 1, 2015; provided, however, that this Act shall
 790 only become effective on January 1, 2015, upon the ratification of a resolution proposing an
 791 amendment to the Constitution at the November, 2014, state-wide general election which
 792 provides for the comprehensive revision of the joint county and municipal sales and use tax
 793 and reenactment as the roll-back option sales and use tax for property tax relief. If such
 794 resolution is not so ratified, this Act shall stand repealed in its entirety on January 1, 2015.

795 **SECTION 3.**

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