

House Bill 802

By: Representatives Welch of the 110th, Coleman of the 97th, Dudgeon of the 25th, Abrams of the 89th, Parrish of the 158th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
2 relating to county sales and use taxes, so as to provide for the comprehensive revision of the
3 sales and use tax for educational purposes; to establish special districts; to provide for
4 definitions, procedures, conditions, and limitations for the imposition, collection,
5 disbursement, and termination of the tax; to provide for powers, duties, and authority of the
6 state revenue commissioner; to conform a cross-reference; to provide for related matters; to
7 provide for a contingent effective date; to provide for applicability; to provide for automatic
8 repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to
12 county sales and use taxes, is amended by revising Part 2, relating to the sales tax for
13 educational purposes, as follows:

14 style="text-align:center">"Part 2

15 48-8-140.

16 (a) This part is enacted pursuant to the authority of Article VIII, Section VI, Paragraph IV
17 of the Constitution of Georgia and it is the intent of the General Assembly in the enactment
18 of this part to further define and implement such provision of the Constitution.

19 (b) Any school system levying a sales tax for educational purposes on January 1, 2015,
20 shall have until January 1, 2017, to amend the existing tax to include educational programs
21 and materials in the authorized purposes for expenditure of funds collected under the
22 existing tax. Such amendment shall be contingent upon approval of a referendum
23 submitted to the voters.

24 ~~48-8-141.~~

25 ~~Except as otherwise expressly provided in Article VIII, Section VI, Paragraph IV of the~~
 26 ~~Constitution of Georgia, the sales tax for educational purposes which may be levied by a~~
 27 ~~board of education of a county school district or concurrently by the board of education of~~
 28 ~~a county school district and the board of education of each independent school district~~
 29 ~~located within such county shall be imposed and levied by such board or boards of~~
 30 ~~education and collected by the commissioner on behalf of such board or boards of~~
 31 ~~education in the same manner as provided for under Part 1 of this article and the provisions~~
 32 ~~of Part 1 of this article in particular, but without limitation, the provisions regarding the~~
 33 ~~authority of the commissioner to administer and collect this tax, retain the 1 percent~~
 34 ~~administrative fee, and promulgate rules and regulations governing this tax shall apply~~
 35 ~~equally to such board or boards of education. The report required pursuant to Code Section~~
 36 ~~48-8-122 shall be applicable; provided, however, that in addition to posting such report in~~
 37 ~~a newspaper of general circulation as required by such Code section, such report may be~~
 38 ~~posted on the searchable website provided for under Code Section 50-6-32.~~

39 ~~48-8-142.~~

40 ~~If general obligation debt is to be issued in conjunction with the imposition of the sales tax~~
 41 ~~for educational purposes authorized by Article VIII, Section VI, Paragraph IV of the~~
 42 ~~Constitution, the resolution or concurrent resolutions imposing such tax shall specify the~~
 43 ~~principal amount of the debt to be issued, the purpose for which the debt is to be issued, the~~
 44 ~~interest rate or rates or the maximum interest rate or rates which such debt is to bear, and~~
 45 ~~the amount of principal to be paid in each year during the life of the debt. If such general~~
 46 ~~obligation debt is to be issued, the ballot shall have written or printed thereon, in addition~~
 47 ~~to the descriptions required by Article VIII, Section VI, Paragraph IV(c) of the~~
 48 ~~Constitution, the following:~~

49 ~~'If imposition of the tax is approved by the voters, such vote shall also constitute approval~~
 50 ~~of the issuance of general obligation debt of _____ in the principal~~
 51 ~~amount of \$_____ for the above purpose.'~~

52 ~~48-8-143.~~

53 ~~The net proceeds of the sales tax for educational purposes shall be distributed in the manner~~
 54 ~~provided under Article VIII, Section VI, Paragraph IV(g) of the Constitution unless another~~
 55 ~~distribution formula is provided for by the enactment of a local Act. Any such local Act~~
 56 ~~providing for an alternate distribution formula shall not be amended during the time period~~
 57 ~~for which the tax was imposed.~~

58 ~~48-8-144.~~

59 ~~(a) As used in this Code section, the term:~~

60 ~~(1) 'Local charter school' means a local charter school as defined in paragraph (7) of~~
 61 ~~Code Section 20-2-2062.~~

62 ~~(2) 'State chartered special school' means a state chartered special school as defined in~~
 63 ~~paragraph (16) of Code Section 20-2-2062 and with respect to which the referendum~~
 64 ~~required under Article VIII, Section V, Paragraph VII of the Constitution has been~~
 65 ~~conducted and approved.~~

66 ~~(b) A county or independent board of education shall be authorized to include local charter~~
 67 ~~schools, state chartered special schools, or both as capital outlay projects in projects~~
 68 ~~specified in the ballot language for a proposed tax under Article VIII, Section VI,~~
 69 ~~Paragraph IV of the Constitution and this part.~~

70 48-8-141.

71 As used in this part, the term:

72 (1) 'Building and construction materials' means all building and construction materials,
 73 supplies, fixtures, or equipment, any combination of such items, and any other leased or
 74 purchased articles when the materials, supplies, fixtures, equipment, or articles are to be
 75 utilized or consumed during construction or are to be incorporated into construction work
 76 pursuant to a bona fide written construction contract.

77 (2) 'Dealer' means a dealer as defined in Code Section 48-8-2.

78 (3) 'Local charter school' means a local charter school as defined in paragraph (7) of
 79 Code Section 20-2-2062.

80 (4) 'State chartered special school' means a state chartered special school as defined in
 81 paragraph (16) of Code Section 20-2-2062 and with respect to which the referendum
 82 required under Article VIII, Section V, Paragraph VII of the Constitution has been
 83 conducted and approved.

84 48-8-142.

85 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
 86 Constitution of this state, there are created within this state special districts. The
 87 geographical boundary of each local school system shall correspond with and shall be
 88 conterminous with the geographical boundary of a special district.

89 (b) When the imposition of a special district sales and use tax for educational purposes is
 90 authorized according to the procedures provided in this part within a special district, the
 91 board of education of any local school system in this state may, subject to the requirement
 92 of referendum approval and the other requirements of this part, impose within the special

93 district for a limited period of time a special sales and use tax which shall be known as the
 94 special district sales and use tax for educational purposes.
 95 (c) Any tax imposed under this part shall be at the rate of 1 percent. Except as to rate, a
 96 tax imposed under this part shall correspond to the tax imposed by Article 1 of this chapter.
 97 No item or transaction which is not subject to taxation under Article 1 of this chapter shall
 98 be subject to a tax imposed under this part, except that a tax imposed under this part shall
 99 apply to sales of motor fuels as that term is defined by Code Section 48-9-2 and shall be
 100 applicable to the sale of food and food ingredients as provided for in Code Section 48-8-3.

101 48-8-143.

102 A local board of education shall be authorized to include local charter schools, state
 103 chartered special schools, or both as capital outlay projects in projects specified in the
 104 ballot language for a proposed tax under Article VIII, Section VI, Paragraph IV of the
 105 Constitution and this part.

106 48-8-144.

107 (a) A local board of education voting to impose the tax authorized by this part within the
 108 special district shall notify the appropriate county or municipal election superintendent by
 109 forwarding to the superintendent a copy of the resolution of the board of education calling
 110 for the imposition of the tax. Such resolution shall specify:

111 (1) The maximum period of time the tax shall be imposed, to be stated in calendar years
 112 or calendar quarters and not to exceed five years;

113 (2) The capital outlay projects for educational purposes which will be funded from the
 114 proceeds of the tax and the maximum cost of such projects;

115 (3) If general obligation debt is to be issued in conjunction with the imposition of the tax,
 116 the principal amount of the debt to be issued, the purpose for which the debt is to be
 117 issued, the interest rate or rates or the maximum interest rate or rates which such debt is
 118 to bear, and the amount of principal to be paid in each year during the life of the debt; and

119 (4) The educational programs and materials which will be funded from the proceeds of
 120 the tax and the maximum amount of net proceeds to be expended on educational
 121 programs and materials, if applicable, which shall in no event exceed 50 percent of such
 122 net proceeds.

123 (b)(1) Educational programs and materials shall include:

124 (A) Security personnel and equipment;

125 (B) Technology personnel and infrastructure;

126 (C) Educational software, digital learning modules, and instructional online content;

127 (D) Arts and music education;

- 128 (E) Foreign language education;
 129 (F) Remedial education;
 130 (G) Graduation counseling;
 131 (H) Career counseling;
 132 (I) Summer school;
 133 (J) Medical personnel, supplies, and equipment;
 134 (K) Library or media center personnel and supplies;
 135 (L) Laboratory equipment;
 136 (M) Athletic equipment;
 137 (N) Textbooks;
 138 (O) After school programs; or
 139 (P) Any combination of the foregoing.
- 140 (2) Educational programs and materials shall not include maintenance and operations or
 141 salaries for local school system personnel except as otherwise provided in paragraph (1)
 142 of this subsection.
- 143 (c) Upon receipt of the resolution, the election superintendent shall issue the call for an
 144 election for the purpose of submitting the question of the imposition of the tax to the voters
 145 of the special district. The election superintendent shall issue the call and shall conduct the
 146 election on a date and in the manner authorized under Code Section 21-2-540. The election
 147 superintendent shall cause the date and purpose of the election to be published once per
 148 week for four weeks immediately preceding the date of the election in the official organ
 149 of the county. If general obligation debt is to be issued in conjunction with the imposition
 150 of the tax, the notice published by the election superintendent shall also include, in such
 151 form as may be specified by the board of education, the principal amount of the debt, the
 152 purpose for which the debt is to be issued, the rate or rates of interest or the maximum rate
 153 or rates of interest the debt will bear, and the amount of principal to be paid in each year
 154 during the life of the debt; and such publication of notice by the election superintendent
 155 shall be in lieu of the notice otherwise required by Code Section 36-80-11 or by subsection
 156 (b) of Code Section 36-82-1.
- 157 (d) If a sales tax for educational purposes authorized by Article VIII, Section VI,
 158 Paragraph IV of the Constitution is to be imposed:
 159 (1) The ballot shall have written or printed thereon the following:

160 ' () YES Shall a 1 percent sales and use tax for educational purposes in the
 161 _____ school district be imposed for _____ for a period
 162 () NO of time not to exceed _____ and for the raising of not more than
 163 \$ _____ for capital outlay projects (and for the raising of not more
 164 than \$ _____ for the following educational programs and materials
 165 purposes _____)?'; and

166 (2) If general obligation debt is to be issued in conjunction with the imposition of the
 167 sales tax for educational purposes under paragraph (1) of this subsection, the resolution
 168 or concurrent resolutions imposing such tax shall specify the principal amount of the debt
 169 to be issued, the purpose for which the debt is to be issued, the interest rate or rates or the
 170 maximum interest rate or rates which such debt is to bear, and the amount of principal to
 171 be paid in each year during the life of the debt. If such general obligation debt is to be
 172 issued, the ballot shall also have written or printed thereon the following:

173 'If imposition of the tax is approved by the voters, such vote shall also constitute
 174 approval of the issuance of general obligation debt of _____ in
 175 the principal amount of \$ _____ for the above purpose.'

176 (e) All persons desiring to vote in favor of imposing the tax shall vote 'Yes,' and all
 177 persons opposed to levying the tax shall vote 'No.' If more than one-half of the votes cast
 178 are in favor of imposing the tax, then the tax shall be imposed as provided in this part;
 179 otherwise, the tax shall not be imposed, and the question of imposing the tax shall not again
 180 be submitted to the voters of the special district until after 12 months immediately
 181 following the month in which the election was held. The election superintendent shall hold
 182 and conduct the election under the same rules and regulations as govern special elections.
 183 The superintendent shall canvass the returns, declare the result of the election, and certify
 184 the result to the Secretary of State and to the commissioner. The expense of the election
 185 shall be paid from board of education funds.

186 (f)(1) If the proposal includes the authority to issue general obligation debt and if more
 187 than one-half of the votes cast are in favor of the proposal, then the authority to issue such
 188 debt in accordance with Article IX, Section V, Paragraph I of the Constitution is given
 189 to the proper officers of the board of education; otherwise, such debt shall not be issued.
 190 If the authority to issue such debt is so approved by the voters, then such debt may be
 191 issued without further approval by the voters.

192 (2) If the issuance of general obligation debt is included and approved as provided in this
 193 Code section, then the board of education of the special district may incur such debt
 194 either through the issuance and validation of general obligation bonds or through the
 195 execution of a promissory note or notes or other instrument or instruments. If such debt
 196 is incurred through the issuance of general obligation bonds, such bonds and their

197 issuance and validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36
 198 except as specifically provided otherwise in this part. If such debt is incurred through the
 199 execution of a promissory note or notes or other instrument or instruments, no validation
 200 proceedings shall be necessary and such debt shall be subject to Code Sections 36-80-10
 201 through 36-80-14 except as specifically provided otherwise in this part. In either event,
 202 such general obligation debt shall be payable first from the separate account in which are
 203 placed the proceeds received by the county from the tax authorized by this part. Such
 204 general obligation debt shall, however, constitute a pledge of the full faith, credit, and
 205 taxing power of the board of education; and any liability on such debt which is not
 206 satisfied from the proceeds of the tax authorized by this part shall be satisfied from the
 207 general funds of the board of education.

208 48-8-145.

209 (a) If the imposition of the tax authorized by this part is approved at the special election,
 210 the tax shall be imposed on the first day of the next succeeding calendar quarter which
 211 begins more than 80 days after the date of the election at which the tax was approved by
 212 the voters; provided, however, that for services which are regularly billed on a monthly
 213 basis, the resolution shall become effective with respect to and the tax shall apply to
 214 services billed on or after such effective date.

215 (b) The tax authorized by this part shall cease to be imposed on the earliest of the
 216 following dates:

217 (1) If the resolution calling for the imposition of the tax provided for the issuance of
 218 general obligation debt and such debt is the subject of validation proceedings, as of the
 219 end of the first calendar quarter ending more than 80 days after the date on which a court
 220 of competent jurisdiction enters a final order denying validation of such debt;

221 (2) On the final day of the maximum period of time specified for the imposition of the
 222 tax; or

223 (3) As of the end of the calendar quarter during which the commissioner determines that
 224 the tax will have raised revenues sufficient to provide to the board of education net
 225 proceeds equal to or greater than the amount specified as the maximum amount of net
 226 proceeds to be raised by the tax.

227 (c)(1) At any time, no more than a single 1 percent tax authorized by this part may be
 228 imposed within a special district.

229 (2) The board of education within a special district in which a tax authorized by this part
 230 is in effect may, while the tax is in effect, adopt a resolution calling for the reimposition
 231 of a tax authorized by this part upon the termination of the tax then in effect; and a special
 232 election may be held for this purpose while the tax is in effect. Proceedings for the

233 reimposition of a tax shall be in the same manner as proceedings for the initial imposition
 234 of the tax, but the newly authorized tax shall not be imposed until the expiration of the
 235 tax then in effect; provided, however, that in the event of emergency conditions under
 236 which a board of education is unable to conduct a referendum so as to continue the tax
 237 then in effect without interruption, the commissioner may, if feasible administratively,
 238 waive the limitations of subsection (a) of this Code section to the minimum extent
 239 necessary so as to permit the reimposition of a tax, if otherwise approved as required
 240 under this Code section, without interruption, upon the expiration of the tax then in effect.

241 (3) Following the expiration of a tax authorized by this part, a board of education may
 242 initiate proceedings for the reimposition of such tax in the same manner as provided in
 243 this part for initial imposition of such tax.

244 48-8-146.

245 A tax levied pursuant to this part shall be exclusively administered and collected by the
 246 commissioner for the use and benefit of the board of education within the special district
 247 imposing the tax. Such administration and collection shall be accomplished in the same
 248 manner and subject to the same applicable provisions, procedures, and penalties provided
 249 in Article 1 of this chapter; provided, however, that all moneys collected from each
 250 taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes
 251 owed the state; and provided, further, that the commissioner may rely upon a representation
 252 by or on behalf of the board of education or the Secretary of State that such a tax has been
 253 validly imposed, and the commissioner and the commissioner's agents shall not be liable
 254 to any person for collecting any such tax which was not validly imposed. Dealers shall be
 255 allowed a percentage of the amount of the tax due and accounted for and shall be
 256 reimbursed in the form of a deduction in submitting, reporting, and paying the amount due
 257 if such amount is not delinquent at the time of payment. The deduction shall be at the rate
 258 and subject to the requirements specified under subsections (b) through (f) of Code Section
 259 48-8-50.

260 48-8-147.

261 Each sales tax return remitting taxes collected under this part shall separately identify the
 262 location of each retail establishment at which any of the taxes remitted were collected and
 263 shall specify the amount of sales and the amount of taxes collected at each establishment
 264 for the period covered by the return in order to facilitate the determination by the
 265 commissioner that all taxes imposed by this part are collected and distributed according to
 266 situs of sale.

267 48-8-148.

268 The proceeds of the tax collected by the commissioner in each special district under this
 269 part shall be disbursed as soon as practicable after collection as follows:

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

272 (2) Except for the percentage provided in paragraph (1) of this Code section, the
 273 remaining proceeds of the tax shall be distributed to the board of education within the
 274 special district for use as authorized under this part.

275 48-8-149.

276 Where a local sales or use tax has been paid with respect to tangible personal property by
 277 the purchaser either in another local tax jurisdiction within the state or in a tax jurisdiction
 278 outside the state, the tax may be credited against the tax authorized to be imposed by this
 279 part upon the same property. If the amount of sales or use tax so paid is less than the
 280 amount of the use tax due under this part, the purchaser shall pay an amount equal to the
 281 difference between the amount paid in the other tax jurisdiction and the amount due under
 282 this part. The commissioner may require such proof of payment in another local tax
 283 jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,
 284 against the tax imposed under this part for tax paid in another jurisdiction if the tax paid
 285 in such other jurisdiction is used to obtain a credit against any other local sales and use tax
 286 levied in the county or municipality or in a special district which includes the county or
 287 municipality.

288 48-8-150.

289 No tax provided for in this part shall be imposed upon the sale of tangible personal
 290 property which is ordered by and delivered to the purchaser at a point outside the
 291 geographical area of the county in which the tax is imposed regardless of the point at which
 292 title passes if the delivery is made by the seller's vehicle, United States mail, or common
 293 carrier or by private or contract carrier licensed by the Interstate Commerce Commission
 294 or the Georgia Public Service Commission.

295 48-8-151.

296 No tax provided for in this part shall be imposed upon the sale or use of building and
 297 construction materials when the contract pursuant to which the materials are purchased or
 298 used was advertised for bid prior to the voters' approval of the levy of the tax and the
 299 contract was entered into as a result of a bid actually submitted in response to the
 300 advertisement prior to approval of the levy of the tax.

301 48-8-152.

302 The commissioner shall have the power and authority to promulgate such rules and
303 regulations as shall be necessary for the effective and efficient administration and
304 enforcement of the collection of the tax authorized to be imposed by this part.

305 48-8-153.

306 The tax authorized by this part shall be in addition to any other local sales and use tax. The
307 imposition of any other local sales and use tax within a county, municipality, or special
308 district shall not affect the authority of a board of education to impose the tax authorized
309 by this part, and the imposition of the tax authorized by this part shall not affect the
310 imposition of any otherwise authorized local sales and use tax within the county,
311 municipality, or special district.

312 48-8-154.

313 (a)(1) The proceeds received from the tax authorized by this part shall be used by the
314 board of education within the special district exclusively for the purposes specified in the
315 resolution calling for imposition of the tax. Such proceeds shall be kept in a separate
316 account from other funds of the board of education receiving proceeds of the tax and shall
317 not in any manner be commingled with other funds of such board of education prior to
318 the expenditure.

319 (2) The board of education receiving any proceeds from the tax shall maintain a record
320 of each and every purpose for which the proceeds of the tax are used. A schedule shall
321 be included in each annual audit which shows for each purpose in the resolution calling
322 for imposition of the tax the original estimated cost, the current estimated cost if it is not
323 the original estimated cost, amounts expended in prior years, and amounts expended in
324 the current year. The auditor shall verify and test expenditures sufficient to provide
325 assurances that the schedule is fairly presented in relation to the financial statements. The
326 auditor's report on the financial statements shall include an opinion, or disclaimer of
327 opinion, as to whether the schedule is presented fairly in all material respects in relation
328 to the financial statements taken as a whole.

329 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax
330 authorized by this part unless the board of education determines that, and if the debt is to
331 be validated it is demonstrated in the validation proceedings that, during each year in which
332 any payment of principal or interest on the debt comes due, the board of education will
333 receive from the tax authorized by this part net proceeds sufficient to fully satisfy such
334 liability. General obligation debt issued under this part shall be payable first from the
335 separate account in which are placed the proceeds received by the board of education from

336 the tax authorized by this part. Such debt, however, shall constitute a pledge of the full
337 faith, credit, and taxing power of the board of education; and any liability on said debt
338 which is not satisfied from the proceeds of the tax authorized by this part shall be satisfied
339 from the general funds of the board of education.

340 (c) The resolution calling for the imposition of the tax authorized by this part may specify
341 that a part of the proceeds of the tax will be used for payment of general obligation debt
342 issued in conjunction with the imposition of the tax. If the resolution so provides, it shall
343 specifically state the other purposes for which such proceeds will be used. In such a case
344 no part of the net proceeds from the tax received in any year shall be used for such other
345 purposes until all debt service requirements of the general obligation debt for that year have
346 first been satisfied from the account in which the proceeds of the tax are placed.

347 (d) The resolution calling for the imposition of the tax may specify that no general
348 obligation debt is to be issued in conjunction with the imposition of the tax. If the
349 resolution so provides, it shall specifically state the purpose or purposes for which the
350 proceeds will be used.

351 (e)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of
352 payment of general obligation debt issued in conjunction with the imposition of the tax,
353 then any net proceeds of the tax in excess of the amount required for final payment of
354 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.

355 (B) If the board of education as agent for the special district receives from the tax net
356 proceeds in excess of the maximum cost of the capital outlay projects for educational
357 purposes stated in the resolution calling for the imposition of the tax or in excess of the
358 actual cost of such purpose or purposes, then such excess proceeds shall be subject to
359 and applied as provided in paragraph (2) of this subsection.

360 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section
361 48-8-145 by reason of denial of validation of debt, then all net proceeds received by the
362 board of education as agent of the special district from the tax shall be excess proceeds
363 subject to paragraph (2) of this subsection.

364 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of
365 reducing any indebtedness of the board of education within the special district other than
366 indebtedness incurred pursuant to this part. If there is no such other indebtedness or, if
367 the excess proceeds exceed the amount of any such other indebtedness, then the excess
368 proceeds shall next be paid into the general fund of the board of education, it being the
369 intent that any funds so paid into the general fund of the board of education be used for
370 the purpose of reducing ad valorem taxes.

371 48-8-155.
 372 The board of education receiving any proceeds from the tax under this part shall maintain
 373 a record of each and every purpose for which the proceeds of the tax are used. Not later
 374 than December 31 of each year, the board of education receiving any proceeds from the tax
 375 under this part shall publish annually, in a newspaper of general circulation in the
 376 boundaries of such school system, a simple, nontechnical report which shows for each
 377 purpose in the resolution calling for imposition of the tax the original estimated cost, the
 378 current estimated cost if it is not the original estimated cost, amounts expended in prior
 379 years, and amounts expended in the current year. The report shall also include a statement
 380 of what corrective action the board of education intends to implement with respect to each
 381 purpose which is underfunded or behind schedule and a statement of any surplus funds
 382 which have not been expended for a purpose."

383 **SECTION 2.**

384 Code Section 50-6-32 of the Official Code of Georgia Annotated, relating to transparency
 385 in government, is amended by revising subsection (g) as follows:

386 "(g) Each local board of education subject to Code Section ~~48-8-141~~ 48-8-155 shall
 387 provide the information required under that Code section to the department for posting on
 388 the searchable website."

389 **SECTION 3.**

390 (a) This Act shall become effective on January 1, 2015; provided, however, that this Act
 391 shall only become effective on January 1, 2015, upon the ratification of a resolution at the
 392 November, 2014, state-wide general election which amends the Constitution of the State of
 393 Georgia so as to provide that the sales and use tax for educational purposes may be imposed
 394 by any school district and may be imposed in part for educational programs and materials.
 395 If such resolution is not ratified, this Act shall not become effective and shall stand repealed
 396 in its entirety on January 1, 2015.

397 (b) This Act shall apply to taxes imposed or to be imposed under any resolution adopted by
 398 a board of education on or after January 1, 2015; and this Act shall not apply to taxes
 399 imposed or to be imposed under such resolutions adopted prior to January 1, 2015, unless
 400 they have been amended in accordance with this Act.

401 **SECTION 4.**

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