

House Bill 1049

By: Representatives Smyre of the 135<sup>th</sup>, Smith of the 134<sup>th</sup>, Hugley of the 136<sup>th</sup>, Buckner of the 137<sup>th</sup>, and Pezold of the 133<sup>rd</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-96 of the Official Code of Georgia Annotated, relating to  
2 taxation of property in consolidated governments and change in tax rates, so as to provide  
3 for a certain exemption for increased sales and use tax; to provide for applicability; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-96 of the Official Code of Georgia Annotated, relating to taxation of  
8 property in consolidated governments and change in tax rates, is amended in subsection (h)  
9 by adding a new paragraph to read as follows:

10 "(3) In the case of increase from 1 percent to 2 percent pursuant to referendum held prior  
11 to January 1, 2011, the amount in excess of the initial 1 percent sales and use tax shall not  
12 apply to the furnishing for value to the public of any room or rooms, lodgings, or  
13 accommodations which are subject to taxation under Article 3 of Chapter 13 of this title.  
14 This exemption shall become effective on July 1, 2014, and shall not be construed as to  
15 be applied retroactively."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.