

House Bill 153 (COMMITTEE SUBSTITUTE)

By: Representatives Carson of the 46th, Golick of the 40th, Stephens of the 164th, Dudgeon of the 25th, Riley of the 50th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to the county special purpose local option sales tax, so as to allow such
3 taxes to be imposed at a rate of less than 1 percent; to provide for the simultaneous levy of
4 more than one tax under such part if the combined rate of such taxes does not exceed 1
5 percent; to change the beginning date for imposition of a tax; to provide for related matters;
6 to provide for an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
10 relating to the county special purpose local option sales tax, is amended by revising Code
11 Section 48-8-110.1, relating to the authorization for a county special purpose local option
12 sales tax, as follows:

13 "48-8-110.1.

14 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
15 Constitution of this state, there are created within this state 159 special districts. The
16 geographical boundary of each county shall correspond with and shall be conterminous
17 with the geographical boundary of the 159 special districts.

18 (b) When the imposition of a special district sales and use tax is authorized according to
19 the procedures provided in this part within a special district, the governing authority of any
20 county in this state may, subject to the requirement of referendum approval and the other
21 requirements of this part, impose within the special district a special sales and use tax for
22 a limited period of time which tax shall be known as the county special purpose local
23 option sales tax.

24 (c) Except as provided in subsection (d) of this Code section, any ~~Any~~ tax imposed under
25 this part shall be at the rate of 1 percent. Except as to rate, a tax imposed under this part
26 shall correspond to the tax imposed by Article 1 of this chapter. No item or transaction

27 which is not subject to taxation under Article 1 of this chapter shall be subject to a tax
 28 imposed under this part, except that a tax imposed under this part shall apply to sales of
 29 motor fuels as prepaid local tax as that term is defined in Code Section 48-8-2 and shall be
 30 applicable to the sale of food and food ingredients and alcoholic beverages as provided for
 31 in Code Section 48-8-3.

32 (d) Any tax imposed under this part on or after January 1, 2014, may be at a rate of up to
 33 1 percent, but shall not be more than 1 percent. Any rate less than 1 percent shall only be
 34 in an increment of .05 percent. This subsection shall not apply to taxes under this part
 35 imposed or to be imposed under resolutions and ordinances adopted prior to January 1,
 36 2014. The authority provided under this Code section shall not apply to any tax levied
 37 pursuant to Part 2 of this article.

38 (e) Prior to any tax being imposed under this part at a rate of less than 1 percent under
 39 subsection (d) of this Code section, the county and all qualified municipalities therein shall
 40 execute an intergovernmental agreement memorializing their agreement to the levy of a tax
 41 at a rate of less than 1 percent."

42 **SECTION 2.**

43 Said part is further amended by revising paragraph (1) of subsection (c) of Code Section
 44 48-8-111, relating to the procedure for the imposition of the county special purpose local
 45 option sales tax, as follows:

46 "(c)(1) The ballot submitting the question of the imposition of the tax authorized by this
 47 part to the voters of the county within the special district shall have written or printed
 48 thereon the following:

49 '() YES Shall a special \pm ___ percent sales and use tax be imposed in the special
 50 district of _____ County for a period of time not to exceed _____ and
 51 () NO for the raising of an estimated amount of \$_____ for the purpose of
 52 _____?"

53 **SECTION 3.**

54 Said part is further amended by revising subsection (a) and paragraph (1) of subsection (c)
 55 of Code Section 48-8-112, relating to the effective date, termination, limitation, and
 56 continuation of the county special purpose local option sales tax, as follows:

57 "(a) If the imposition of the tax is approved at the special election, the tax shall be imposed
 58 on the first day of the next succeeding calendar quarter which begins more than ~~80~~ 45 days
 59 after the date of the election at which the tax was approved by the voters. With respect to
 60 services which are regularly billed on a monthly basis, however, the resolution shall

61 become effective with respect to and the tax shall apply to services billed on or after the
62 effective date specified in the previous sentence."

63 "(c)(1) ~~At any time no more than~~ Only a single ~~1~~ percent tax under this part may be
64 imposed within a special district at any one time."

65 **SECTION 4.**

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

68 **SECTION 5.**

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