

House Bill 719 (AS PASSED HOUSE AND SENATE)

By: Representatives Tanner of the 9<sup>th</sup>, Willard of the 51<sup>st</sup>, Fleming of the 121<sup>st</sup>, Powell of the 171<sup>st</sup>, Burns of the 159<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to the joint county and municipal sales and use tax, so as to provide for the  
3 continuation of the tax; to repeal certain provisions regarding a process for specifying and  
4 determining the distribution of the proceeds of such tax; to provide for related matters; to  
5 provide an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the  
9 joint county and municipal sales and use tax, is amended by adding a new Code section to  
10 read as follows:

11 "48-8-83.1.

12 Notwithstanding any distribution certificate filing deadline otherwise required under Code  
13 Section 48-8-89, for each special district in which the tax provided for by Code Section  
14 48-8-82 was levied and collected immediately prior to June 4, 2010, such tax shall continue  
15 to be levied and collected; and the most recent distribution certificate which was executed  
16 on behalf of the county and on behalf of one or more qualified municipalities within the  
17 special district whose combined population within the special district is at least one-half  
18 of the combined total population of all qualified municipalities located within the special  
19 district and which was filed with the commissioner between June 4, 2010, and October 18,  
20 2013, shall be valid and shall continue in force and effect until superseded by a subsequent  
21 distribution certificate properly executed and filed with the commissioner in accordance  
22 with Code Section 48-8-89 or Code Section 48-8-89.1, as applicable, or until such tax is  
23 subsequently discontinued and terminated pursuant to subsection (c) of Code Section  
24 48-8-89 or pursuant to a referendum under Code Section 48-8-92."

25 **SECTION 2.**

26 Said article is further amended by repealing paragraph (4) of subsection (d) of Code Section  
27 48-8-89, relating to a process for specifying and determining the distribution of certain tax  
28 proceeds, and inserting in its place a new paragraph (4) of subsection (d) to read as follows:

29 "(4) Reserved."

30 **SECTION 3.**

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

33 **SECTION 4.**

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