

The House Committee on Ways and Means offers the following substitute to SB 122:

**A BILL TO BE ENTITLED  
AN ACT**

1 To amend Code Section 48-8-111 of the Official Code of Georgia Annotated, relating to the  
2 procedure for implementing a special purpose local option sales tax, so as to provide for  
3 additional purposes for use of the proceeds of the tax; to provide for related matters; 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 48-8-111 of the Official Code of Georgia Annotated, relating to the procedure  
8 for implementing a special purpose local option sales tax, is amended by revising subsection  
9 (a) as follows:

10 "(a) Prior to the issuance of the call for the referendum and prior to the vote of a county  
11 governing authority within a special district to impose the tax under this part, such  
12 governing authority may enter into an intergovernmental agreement with any or all of the  
13 qualified municipalities within the special district. Any county that desires to have a tax  
14 under this part levied within the special district shall deliver or mail a written notice to the  
15 mayor or chief elected official in each qualified municipality located within the special  
16 district. Such notice shall contain the date, time, place, and purpose of a meeting at which  
17 the governing authorities of the county and of each qualified municipality are to meet to  
18 discuss the possible projects for inclusion in the referendum, including municipally owned  
19 or operated projects. The notice shall be delivered or mailed at least ten days prior to the  
20 date of the meeting. The meeting shall be held at least 30 days prior to the issuance of the  
21 call for the referendum. Following such meeting, the governing authority of the county  
22 within the special district voting to impose the tax authorized by this part shall notify the  
23 county election superintendent by forwarding to the superintendent a copy of the resolution  
24 or ordinance of the governing authority calling for the imposition of the tax. Such  
25 ordinance or resolution shall specify eligible expenditures identified by the county and any

26 qualified municipality for use of proceeds distributed pursuant to subsection (b) of Code  
27 Section 48-8-115. Such ordinance or resolution shall also specify:

28 (1) The purpose or purposes for which the proceeds of the tax are to be used and may be  
29 expended, which purpose or purposes may consist of capital outlay projects located  
30 within or outside, or both within and outside, any incorporated areas in the county in the  
31 special district or outside the county, as authorized by subparagraph (B) of this paragraph  
32 for regional facilities, and which may include any of the following purposes:

33 (A) A capital outlay project consisting of road, street, and bridge purposes, which  
34 purposes may include sidewalks and bicycle paths;

35 (B) A capital outlay project or projects in the special district and consisting of a  
36 courthouse; administrative buildings; a civic center; a local or regional jail, correctional  
37 institution, or other detention facility; a library; a coliseum; local or regional solid waste  
38 handling facilities as defined under paragraph (27.1) or (35) of Code Section 12-8-22,  
39 as amended, excluding any solid waste thermal treatment technology facility, including,  
40 but not limited to, any facility for purposes of incineration or waste to energy direct  
41 conversion; local or regional recovered materials processing facilities as defined under  
42 paragraph (26) of Code Section 12-8-22, as amended; or any combination of such  
43 projects;

44 (C) A capital outlay project or projects which will be operated by a joint authority or  
45 authorities of the county and one or more qualified municipalities within the special  
46 district;

47 (D) A capital outlay project or projects, to be owned or operated or both either by the  
48 county, one or more qualified municipalities within the special district, one or more  
49 local authorities within the special district, or any combination thereof;

50 (E) A capital outlay project consisting of a cultural facility, a recreational facility, or  
51 a historic facility or a facility for some combination of such purposes;

52 (F) A water capital outlay project, a sewer capital outlay project, a water and sewer  
53 capital outlay project, or a combination of such projects, to be owned or operated or  
54 both by a county water and sewer district and one or more qualified municipalities in  
55 the county;

56 (G) The retirement of previously incurred general obligation debt of the county, one  
57 or more qualified municipalities within the special district, or any combination thereof;

58 (H) A capital outlay project or projects within the special district and consisting of  
59 public safety facilities, airport facilities, or related capital equipment used in the  
60 operation of public safety or airport facilities, or any combination of such purposes;

61 (I) A capital outlay project or projects within the special district, consisting of capital  
62 equipment for use in voting in official elections or referendums;

(J) A capital outlay project or projects within the special district consisting of any transportation facility designed for the transportation of people or goods, including but not limited to railroads, port and harbor facilities, mass transportation facilities, or any combination thereof;

(K) A capital outlay project or projects within the special district and consisting of a hospital or hospital facilities that are owned by a county, a qualified municipality, or a hospital authority within the special district and operated by such county, municipality, or hospital authority or by an organization which is tax exempt under Section 501(c)(3) of the Internal Revenue Code, which operates the hospital through a contract or lease with such county, municipality, or hospital authority; or

(L) The repair of capital outlay projects, including, but not limited to, roads, streets, and bridges, located, in part or in whole, within the special district that have been damaged or destroyed by a natural disaster;

(M) A capital outlay project or projects that are owned, operated, or administered by the state and located, in part or in whole, within the special district; or

(N) Any combination of two or more of the foregoing;

(2) The maximum period of time, to be stated in calendar years or calendar quarters and not to exceed five years, unless the provisions of paragraph (1) of subsection (b) or subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the maximum period of time for which the tax may be levied shall not exceed six years;

(3) The estimated cost of the project or projects which will be funded from the proceeds of the tax, which estimated cost shall also be the estimated amount of net proceeds to be raised by the tax, unless the provisions of paragraph (1) of subsection (b) or subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the final day of the tax shall be based upon the length of time for which the tax was authorized to be levied by the referendum; and

(4) If general obligation debt is to be issued in conjunction with the imposition of the tax, the principal amount of the debt to be issued, the purpose for which the debt is to be issued, the local government issuing the debt, the interest rate or rates or the maximum interest rate or rates which such debt is to bear, and the amount of principal to be paid in each year during the life of the debt."

## SECTION 2.

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