

House Bill 678

By: Representative Smith of the 134th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to increase the rate of tax on the retail purchase, retail sale, rental, storage, use,
3 or consumption of certain tangible property; to provide for conforming changes with respect
4 to certain tax ceilings, imposition of taxes, collection from dealers, disposition of certain
5 excess taxes, compensation of dealers for reporting and paying taxes, and payment of taxes
6 by certain contractors; to provide for related matters; to provide for an effective date and
7 applicability; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
11 amended by revising division (33.1)(B)(ii) of Code Section 48-8-3, relating to exemptions
12 from state sales and use tax, as follows:

13 "(ii) For the period of time beginning July 1, 2012, the sale or use of jet fuel to or by
14 a qualifying airline at a qualifying airport shall be exempt from 1 percent of the ~~4~~
15 ~~percent~~ state sales and use tax specified in subsection (a) of Code Section 48-8-30."

16 **SECTION 2.**

17 Said title is further amended by revising subsection (c.1) of Code Section 48-8-6, relating to
18 limitations with respect to certain taxes, as follows:

19 "(c.1) Where the exception specified in paragraph (2) of subsection (a) of this Code section
20 applies, on and after July 1, 2007, the aggregate amount of all excise taxes imposed under
21 paragraph (5) of subsection (a) of Code Section 48-13-51 and all sales and use taxes shall
22 not exceed ~~14~~ 14.2 percent."

23 **SECTION 3.**

24 Said title is further amended by revising Code Section 48-8-30, relating to the rate and
 25 imposition of the state sales and use tax, as follows:

26 "48-8-30.

27 (a) There is levied and imposed a tax on the retail purchase, retail sale, rental, storage, use,
 28 or consumption of tangible personal property and on the services described in this article.

29 The rate of the state sales and use taxation provided for in this article shall be 6.2 percent.

30 (b)(1) Every purchaser of tangible personal property at retail in this state shall be liable
 31 for a tax on the purchase at the ~~rate of 4 percent~~ percentage of the sales price of the
 32 purchase specified in subsection (a) of this Code section. The tax shall be paid by the
 33 purchaser to the retailer making the sale, as provided in this article. The retailer shall
 34 remit the tax to the commissioner as provided in this article and, when received by the
 35 commissioner, the tax shall be a credit against the tax imposed on the retailer. Every
 36 person making a sale or sales of tangible personal property at retail in this state shall be
 37 a retailer and a dealer and shall be liable for a tax on the sale at the ~~rate of 4 percent~~
 38 percentage of the sales price of the purchase specified in subsection (a) of this Code
 39 section, or the amount of taxes collected by him or her from his or her purchaser or
 40 purchasers, whichever is greater.

41 (2) No retail sale shall be taxable to the retailer or dealer which is not taxable to the
 42 purchaser at retail.

43 (c)(1) Upon the first instance of use, consumption, distribution, or storage within this
 44 state of tangible personal property purchased at retail outside this state, the owner or user
 45 of the property shall be a dealer and shall be liable for a tax at the ~~rate of 4 percent~~
 46 percentage of the sales price of the purchase specified in subsection (a) of this Code
 47 section, except as provided in paragraph (2) of this subsection.

48 (2) Upon the first instance of use, consumption, distribution, or storage within this state
 49 of tangible personal property purchased at retail outside this state and used outside this
 50 state for more than six months prior to its first use within this state, the owner or user of
 51 the property shall be a dealer and shall be liable for a tax at the ~~rate of 4 percent~~
 52 percentage of the purchase price or fair market value of the property specified in
 53 subsection (a) of this Code section, whichever is the lesser.

54 (3) This subsection shall not be construed to require a duplication in the payment of the
 55 tax. The tax imposed by this subsection shall be subject to the credit otherwise granted
 56 by this article for like taxes previously paid in another state.

57 (c.1)(1) Every purchaser of tangible personal property at retail outside this state from a
 58 dealer, as defined in Code Section 48-8-2, when such property is to be used, consumed,
 59 distributed, or stored within this state, shall be liable for a tax on the purchase at the ~~rate~~

60 ~~of 4 percent percentage~~ of the sales price of the purchase specified in subsection (a) of
 61 this Code section. It shall be prima-facie evidence that such property is to be used,
 62 consumed, distributed, or stored within this state if ~~that~~ such property is delivered in this
 63 state to the purchaser or agent thereof. The tax shall be paid by the purchaser to the
 64 retailer making the sale, as provided in this article. The retailer shall remit the tax to the
 65 commissioner as provided in this article and, when received by the commissioner, the tax
 66 shall be a credit against the tax imposed on the retailer. Every person who is a dealer, as
 67 defined in Code Section 48-8-2, and who makes any sale of tangible personal property
 68 at retail outside this state, which property is to be delivered in this state to a purchaser or
 69 purchaser's agent, shall be a retailer and a dealer for purposes of this article and shall be
 70 liable for a tax on the sale at the ~~rate of 4 percent percentage~~ of such sales price specified
 71 in subsection (a) of this Code section or the amount of tax as collected by that person
 72 from purchasers having their purchases delivered in this state, whichever is greater.

73 (2) No retail sale shall be taxable to the retailer or dealer which is not taxable to the
 74 purchaser at retail. The tax imposed by this subsection shall be subject to the credit
 75 otherwise granted by this article for like taxes previously paid in another state. This
 76 subsection shall not be construed to require a duplication in the payment of the tax.

77 (d)(1) Every person to whom tangible personal property in the state is leased or rented
 78 shall be liable for a tax on the lease or rental at the ~~rate of 4 percent percentage~~ of the
 79 sales price specified in subsection (a) of this Code section. The tax shall be paid to the
 80 person who leases or rents the property by the person to whom the property is leased or
 81 rented. A person who leases or rents property to others as a dealer under this article shall
 82 remit the tax to the commissioner as provided in this article. When received by the
 83 commissioner, the tax shall be a credit against the tax imposed on the person who leases
 84 or rents the property to others. Every person who leases or rents tangible personal
 85 property in this state to others shall be a dealer and shall be liable for a tax on the lease
 86 or rental at the ~~rate of 4 percent percentage~~ of the sales price specified in subsection (a)
 87 of this Code section, or the amount of taxes collected by him or her from persons to
 88 whom he or she leases or rents tangible personal property, whichever is greater.

89 (2) No lease or rental shall be taxable to the person who leases or rents tangible property
 90 to another which is not taxable to the person to whom the property is leased or rented.

91 (3) The lessee of both taxable and exempt property in this state under a single lease
 92 agreement containing a lease period of ten years or more shall have the option to
 93 discharge in full all sales and use taxes imposed by this article relating to the tangible
 94 personal property by paying in a lump sum ~~4 percent~~ the percentage of the fair market
 95 value of the tangible personal property specified in subsection (a) of this Code section at

96 the date of inception of the lease agreement in the same manner and under the same
97 conditions applicable to sales of the tangible personal property.

98 (e) Upon the first instance of use within this state of tangible personal property leased or
99 rented outside this state, the person to whom the property is leased or rented shall be a
100 dealer and shall be liable for a tax at the ~~rate of 4 percent~~ percentage specified in subsection
101 (a) of this Code section of the sales price paid to the person who leased or rented the
102 property, subject to the credit authorized for like taxes previously paid in another state.

103 (e.1)(1) Every person who leases, as lessor, or rents tangible personal property outside
104 this state for use within this state shall be liable for a tax at the ~~rate of 4 percent~~
105 percentage specified in subsection (a) of this Code section of the sales price paid for that
106 lease or rental if that person is a dealer, as defined in Code Section 48-8-2, and title to
107 that property remains in that person. It shall be prima-facie evidence that such property
108 is to be used within this state if ~~that~~ such property is delivered in this state to the lessee
109 or renter of such property, or to the agent of either. The tax shall be paid by the lessee
110 or renter, and payment of the tax shall be made to the lessor or person receiving rental
111 payments for that property, which person shall be the dealer for purposes of this article.
112 The dealer shall remit the tax to the commissioner as provided in this article and, when
113 received by the commissioner, the tax shall be a credit against the tax imposed on the
114 dealer. Every person who is a dealer, as defined in Code Section 48-8-2, and who leases
115 or rents tangible personal property outside this state to be delivered in this state to the
116 lessee, renter, or agent of either shall be a dealer and shall be liable as such for a tax on
117 the lease or rental at the ~~rate of 4 percent~~ percentage specified in subsection (a) of this
118 Code section of the sales price from such leases or rentals or the amount of taxes
119 collected by that dealer for leases or rentals of tangible personal property delivered in this
120 state, whichever is greater.

121 (2) No lease or rental shall be taxable to the dealer which is not taxable to the lessee or
122 renter. The tax imposed by this subsection shall be subject to the credit granted by this
123 article for like taxes previously paid in another state. This subsection shall not be
124 construed to require a duplication in the payment of the tax.

125 (f)(1) Every person purchasing or receiving any service within this state, the purchase
126 of which is a retail sale, shall be liable for tax on the purchase at the ~~rate of 4 percent~~
127 percentage specified in subsection (a) of this Code section of the sales price made for the
128 purchase. The tax shall be paid by the person purchasing or receiving the service to the
129 person furnishing the service. The person furnishing the service, as a dealer under this
130 article, shall remit the tax to the commissioner as provided in this article; and, when
131 received by the commissioner, the tax shall be a credit against the tax imposed on the
132 person furnishing the service. Every person furnishing a service, the purchase of which

133 is a retail sale, shall be a dealer and shall be liable for a tax on the sale at the ~~rate of 4~~
134 percent percentage specified in subsection (a) of this Code section of the sales price made
135 for furnishing the service, or the amount of taxes collected by him or her from the person
136 to whom the service is furnished, whichever is greater.

137 (2) No sale of services shall be taxable to the person furnishing the service which is not
138 taxable to the purchaser of the service.

139 (g) Whenever a purchaser of tangible personal property under subsection (b) or (c.1) of
140 this Code section, a lessee or renter of the property under subsection (d) or (e.1) of this
141 Code section, or a purchaser of taxable services under subsection (f) of this Code section
142 does not pay the tax imposed upon him or her to the retailer, lessor, or dealer who is
143 involved in the taxable transaction, the purchaser, lessee, or renter shall be a dealer himself
144 or herself and the commissioner, whenever he or she has reason to believe that a purchaser
145 or lessee has not so paid the tax, may assess and collect the tax directly against and from
146 the purchaser, lessee, or renter, unless the purchaser, lessee, or renter shows that the
147 retailer, lessor, or dealer who is involved in the transaction has nevertheless remitted to the
148 commissioner the tax imposed on the transaction. If payment is received directly from the
149 purchaser, it shall not be collected a second time from the retailer, lessor, or dealer who is
150 involved.

151 (h) The tax imposed by this Code section shall be collected from the dealer and paid at the
152 time and in the manner provided in this article. Any person engaging or continuing in
153 business as a retailer and wholesaler or jobber shall pay the tax imposed on the sales price
154 of retail sales of the business at the rate specified when proper books are kept showing
155 separately the gross proceeds of sales for each business. If the records are not kept
156 separately, the tax shall be paid as a retailer or dealer on the gross sales of the business.
157 For the purpose of this Code section, all sales through any one vending machine shall be
158 treated as a single sale. The gross proceeds for reporting vending sales shall be treated as
159 if the tax is included in the sale and the taxable proceeds shall be net of the tax included in
160 the sale.

161 (i) The tax levied by this Code section is in addition to all other taxes, whether levied in
162 the form of excise, license, or privilege taxes, and shall be in addition to all other fees and
163 taxes levied.

164 (j) In the event any distributor licensed under Chapter 9 of this title purchases any motor
165 fuel on which the prepaid state tax or prepaid local tax or both have been imposed pursuant
166 to this Code section and resells the same to a governmental entity that is totally or partially
167 exempt from such tax under paragraph (1) of Code Section 48-8-3, such distributor shall
168 be entitled to either a credit or refund. The amount of the credit or refund shall be the
169 prepaid state tax or prepaid local tax or both rates for which such governmental entity is

170 exempt multiplied by the gallons of motor fuel purchased for its exclusive use. To be
 171 eligible for the credit or refund, the distributor shall reduce the amount such distributor
 172 charges for the fuel sold to such governmental entity by an amount equal to the tax from
 173 which such governmental entity is exempt. Should a distributor have a liability under this
 174 Code section, the distributor may elect to take a credit for those sales against such liability.
 175 (k) The prepaid local tax shall be imposed at the time tax is imposed under subparagraph
 176 (b)(2)(B) of Code Section 48-9-14."

177 **SECTION 4.**

178 Said title is further amended by revising Code Section 48-8-32, relating to collection of the
 179 tax from dealers, as follows:

180 "48-8-32.

181 The tax ~~at the rate of 4 percent of the retail sales price at the time of sale or 4 percent of the~~
 182 ~~purchase price at the time of purchase, as the case may be,~~ shall be collectable at the rate
 183 specified in subsection (a) of Code Section 48-8-30 from all persons engaged as dealers in
 184 the sale at retail; or in the use, consumption, distribution, or storage for use or consumption
 185 in this state of tangible personal property."

186 **SECTION 5.**

187 Said title is further amended by revising Code Section 48-8-43, relating to the disposition of
 188 certain excess taxes, as follows:

189 "48-8-43.

190 When the tax collected for any period is in excess of ~~4 percent~~ the rate specified in
 191 subsection (a) of Code Section 48-8-30, the total tax collected shall be paid over to the
 192 commissioner less the compensation to be allowed the dealer."

193 **SECTION 6.**

194 Said title is further amended by revising subsection (e) of Code Section 48-8-63, relating to
 195 the payment of the tax by certain contractors, as follows:

196 "(e)(1) Any subcontractor who enters into a construction contract with a general or prime
 197 contractor shall be liable under this article as a general or prime contractor. Any general
 198 or prime contractor who enters into any construction contract or contracts with any
 199 nonresident subcontractor, where the total amount of such contract or contracts between
 200 such general or prime contractor and any nonresident subcontractors on any given project
 201 equals or exceeds \$250,000.00, shall withhold ~~2 percent~~ a percentage of the payments due
 202 the nonresident subcontractor in satisfaction of any sales or use taxes owed this state.
 203 The percentage shall be at the rate specified in subsection (a) of Code Section 48-8-30.

204 (2) The prime or general contractor shall withhold payments on all contracts that meet
 205 the criteria specified in paragraph (1) of this subsection until the nonresident
 206 subcontractor furnishes such prime or general contractor with a certificate issued by the
 207 commissioner showing that all sales taxes accruing by reason of the contract between the
 208 nonresident subcontractor and the general or prime contractor have been paid and
 209 satisfied. If the prime or general contractor for any reason fails to withhold ~~2 percent~~ the
 210 percentage of the payments due the nonresident subcontractor under their contract, such
 211 prime or general contractor shall become liable for any sales or use taxes due or owed this
 212 state by the nonresident subcontractor."

213

SECTION 7.

214 Said title is further amended by revising paragraphs (3.1), (4.1), and (5.1) of subsection (a)
 215 and subparagraph (b)(7)(A) of Code Section 48-13-51, relating to the excise tax on rooms,
 216 lodgings, and accommodations, as follows:

217 "(3.1) Notwithstanding any other provision of this subsection, a county (within the
 218 territorial limits of the special district located within the county) and the municipalities
 219 within a county in which a trade and convention center authority has been created by
 220 intergovernmental contract between a county and one or more municipalities located
 221 therein, and which trade and convention center authority is in existence on or before
 222 March 21, 1988, and which trade and convention center authority has not constructed or
 223 operated any facility before March 21, 1988, may levy a tax under this Code section at
 224 a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph
 225 shall expend (in each fiscal year during which the tax is collected under this paragraph)
 226 an amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 6
 227 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B)
 228 funding, supporting, acquiring, constructing, renovating, improving, and equipping
 229 buildings, structures, and facilities, including, but not limited to, a trade and convention
 230 center, exhibit hall, conference center, performing arts center, accommodations facilities,
 231 including food service, or any combination thereof, for convention, trade show, athletic,
 232 musical, theatrical, cultural, civic, and performing arts purposes and other events and
 233 activities for similar and related purposes, acquiring the necessary property therefor, both
 234 real and personal, and funding all expenses incident thereto, and supporting, maintaining,
 235 and promoting such facilities owned, operated, or leased by or to the local trade and
 236 convention center authority; or (C) for some combination of such purposes; provided,
 237 however, that at least 50 percent of the total taxes collected at the rate of 6 percent shall
 238 be expended for the purposes specified in subparagraph (B) of this paragraph. Amounts
 239 so expended shall be expended only through a contract or contracts with the state, a

240 department of state government, a state authority, a convention and visitors bureau
 241 authority created by local Act of the General Assembly for a municipality, a local
 242 building authority created by local constitutional amendment, and a trade and convention
 243 center authority created by intergovernmental contract between a county and one or more
 244 municipalities located therein, or a private sector nonprofit organization or through a
 245 contract or contracts with some combination of such entities. The aggregate amount of
 246 all excise taxes imposed under this paragraph and all sales and use taxes, and other taxes
 247 imposed by a county or municipality, or both, shall not exceed ~~13~~ 13.2 percent. Any tax
 248 levied pursuant to this paragraph shall terminate not later than December 31, 2029,
 249 provided that during any period during which there remains outstanding any obligation
 250 issued to fund a facility as contemplated by this paragraph, secured in whole or in part
 251 by a pledge of a tax authorized under this Code section, the powers of the counties and
 252 municipalities to impose and distribute the tax imposed by this paragraph shall not be
 253 diminished or impaired by the state, and no county or municipality levying the tax
 254 imposed by this paragraph shall cease to levy the tax in any manner that will impair the
 255 interests and rights of the holder of any such obligation. This proviso shall be for the
 256 benefit of the holder of any such obligation and, upon the issuance of any such obligation
 257 by a building authority created by local constitutional amendment, shall constitute a
 258 contract with the holder of such obligation. Notwithstanding any other provision of this
 259 Code section to the contrary, as used in this paragraph, the term: 'fund' or 'funding' shall
 260 include the cost and expense of all things deemed necessary by a building authority
 261 created by local constitutional amendment for the construction and operation of a facility
 262 or facilities, including, but not limited to, the study, operation, marketing, acquisition,
 263 construction, financing, including the payment of principal and interest on any obligation
 264 of the building authority created by local constitutional amendment and any obligation
 265 of the building authority created by local constitutional amendment to refund any prior
 266 obligation of the building authority created by local constitutional amendment,
 267 development, extension, enlargement, or improvement of land, waters, property, streets,
 268 highways, buildings, structures, equipment, or facilities, and the repayment of any
 269 obligation incurred by an authority in connection therewith; 'obligation' shall include
 270 bonds, notes, or any instrument creating an obligation to pay or reserve moneys and
 271 having an initial term of not more than 37 years; and 'facility' or 'facilities' ~~shall mean~~
 272 means any of the buildings, structures, and facilities described in subparagraph (B) of this
 273 paragraph and any associated parking areas or improvements originally owned or
 274 operated incident to the ownership or operation of such facility used for any purpose or
 275 purposes specified in subparagraph (B) of this paragraph by a building authority created
 276 by local constitutional amendment."

277 "(4.1) Notwithstanding any other provision of this subsection, a county (within the
 278 territorial limits of the special district located within the county) or municipality within
 279 a county in which a coliseum authority has been created by local Act of the General
 280 Assembly and which authority is in existence on or before July 1, 1963, for the purpose
 281 of owning or operating a facility, may levy a tax under this Code section at a rate of 7
 282 percent. A county or municipality levying a tax pursuant to this paragraph shall expend
 283 (in each fiscal year during which the tax is collected under this paragraph) an amount
 284 equal to at least 62 1/2 percent of the total taxes collected at the rate of 7 percent for the
 285 purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding and
 286 supporting a facility owned or operated by such coliseum authority; or (C) for some
 287 combination of such purposes. Amounts so expended shall be expended only through a
 288 contract or contracts with the state, a department of state government, a state authority,
 289 a convention and visitors bureau authority created by local Act of the General Assembly
 290 for a municipality, a local coliseum authority, or a private sector nonprofit organization,
 291 or through a contract or contracts with some combination of such entities, except that
 292 amounts expended for purpose (B) may be so expended in any otherwise lawful manner
 293 without the necessity of a contract. The aggregate amount of all excise taxes imposed
 294 under this paragraph and all sales and use taxes, and other taxes imposed by a county or
 295 municipality, or both, shall not exceed ~~12~~ 12.2 percent. Any tax levied pursuant to this
 296 paragraph shall terminate not later than December 31, 2028, provided that during any
 297 period during which there remains outstanding any obligation which is incurred prior to
 298 January 1, 1995, issued to fund a facility as contemplated by this paragraph, and secured
 299 in whole or in part by a pledge of a tax authorized under this Code section, the powers
 300 of the counties and municipalities to impose and distribute the tax imposed by this
 301 paragraph shall not be diminished or impaired by the state, and no county or municipality
 302 levying the tax imposed by this paragraph shall cease to levy the tax in any manner that
 303 will impair the interest and rights of the holders of any such obligation. This proviso
 304 shall be for the benefit of the holder of any such obligation and, upon the issuance of any
 305 such obligation by a coliseum and exhibit hall authority, shall constitute a contract with
 306 the holder of such obligations. Notwithstanding any other provision of this Code section
 307 to the contrary, as used in this paragraph, the term: 'fund' ~~and~~ or 'funding' shall include
 308 the cost and expense of all things deemed necessary by a local coliseum authority for the
 309 construction, renovation, and operation of a facility, including, but not limited to, the
 310 study, operation, marketing, acquisition, construction, finance, development, extension,
 311 enlargement, or improvement of land, waters, property, streets, highways, buildings,
 312 structures, equipment, or facilities, and the repayment of any obligation incurred by a
 313 local coliseum authority in connection therewith; 'obligation' shall include bonds, notes,

314 or any instrument creating an obligation to pay or reserve moneys incurred prior to
 315 January 1, 1995, and having an initial term of not more than 30 years; and 'facility' shall
 316 ~~mean~~ means a coliseum or other facility and any associated parking areas or
 317 improvements originally owned or operated incident to the ownership or operation of a
 318 facility used for convention and trade show purposes or amusement purposes, educational
 319 purposes, or a combination thereof and for fairs, expositions, or exhibitions in connection
 320 therewith by a local coliseum authority."

321 "(5.1) Notwithstanding any other provision of this subsection, a county (within the
 322 territorial limits of the special district located within the county) and the municipalities
 323 within a county in which a coliseum and exhibit hall authority has been created by local
 324 Act of the General Assembly for a county and one or more municipalities therein, and
 325 which local coliseum and exhibit hall authority is in existence on or before January 1,
 326 1991, and which local coliseum and exhibit hall authority has not constructed or operated
 327 any facility before January 1, 1991, may levy a tax under this Code section at a rate of 8
 328 percent. A county or municipality levying a tax pursuant to this paragraph shall expend
 329 (in each fiscal year during which the tax is collected under this paragraph) an amount
 330 equal to at least 62 1/2 percent of the total taxes collected at the rate of 8 percent for the
 331 purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding,
 332 supporting, acquiring, constructing, renovating, improving, and equipping buildings,
 333 structures, and facilities, including, but not limited to, a coliseum, exhibit hall, conference
 334 center, performing arts center, or any combination thereof, for convention, trade show,
 335 athletic, musical, theatrical, cultural, civic, and performing arts purposes and other events
 336 and activities for similar and related purposes, acquiring the necessary property therefor,
 337 both real and personal, and funding all expenses incident thereto, and supporting,
 338 maintaining, and promoting such facilities owned, operated, or leased by or to the local
 339 coliseum and exhibit hall authority or a downtown development authority; or (C) for
 340 some combination of such purposes; provided, however, that at least 50 percent of the
 341 total taxes collected at the rate of 8 percent shall be expended for the purposes specified
 342 in subparagraph (B) of this paragraph. Amounts so expended shall be expended only
 343 through a contract or contracts with the state, a department of state government, a state
 344 authority, a convention and visitors bureau authority created by local Act of the General
 345 Assembly for a municipality, a local coliseum and exhibit hall authority, a downtown
 346 development authority, or a private sector nonprofit organization or through a contract
 347 or contracts with some combination of such entities, notwithstanding any provision of
 348 paragraph (8) of this subsection to the contrary. The aggregate amount of all excise taxes
 349 imposed under this paragraph and all sales and use taxes, and other taxes imposed by a
 350 county or municipality, or both, shall not exceed ~~13~~ 13.2 percent; provided, however, that

351 any sales tax for educational purposes which is imposed pursuant to Article VIII, Section
 352 VI, Paragraph IV of the Constitution shall not be included in calculating such limitation.
 353 Any tax levied pursuant to this paragraph shall terminate not later than December 31,
 354 2028, provided that during any period during which there remains outstanding any
 355 obligation issued to fund a facility as contemplated by this paragraph, secured in whole
 356 or in part by a pledge of a tax authorized under this Code section, the powers of the
 357 counties and municipalities to impose and distribute the tax imposed by this paragraph
 358 shall not be diminished or impaired by the state, and no county or municipality levying
 359 the tax imposed by this paragraph shall cease to levy the tax in any manner that will
 360 impair the interests and rights of the holder of any such obligation. This proviso shall be
 361 for the benefit of the holder of any such obligation and, upon the issuance of any such
 362 obligation by a local coliseum and exhibit hall authority or a downtown development
 363 authority, shall constitute a contract with the holder of such obligation. Notwithstanding
 364 any other provision of this Code section to the contrary, as used in this paragraph, the
 365 term: 'fund' or 'funding' shall include the cost and expense of all things deemed necessary
 366 by a local coliseum and exhibit hall authority or a downtown development authority for
 367 the construction and operation of a facility or facilities, including, but not limited to, the
 368 study, operation, marketing, acquisition, construction, financing, including the payment
 369 of principal and interest on any obligation of the local coliseum and exhibit hall authority
 370 or the downtown development authority and any obligation of the local coliseum and
 371 exhibit hall authority or the downtown development authority to refund any prior
 372 obligation of the local coliseum and exhibit hall authority or the downtown development
 373 authority, development, extension, enlargement, or improvement of land, waters,
 374 property, streets, highways, buildings, structures, equipment, or facilities, and the
 375 repayment of any obligation incurred by an authority in connection therewith; 'obligation'
 376 shall include bonds, notes, or any instrument creating an obligation to pay or reserve
 377 moneys and having an initial term of not more than 37 years; 'facility' or 'facilities' shall
 378 ~~mean~~ mean any of the buildings, structures, and facilities described in subparagraph (B)
 379 of this paragraph and any associated parking areas or improvements originally owned or
 380 operated incident to the ownership or operation of such facility used for any purpose or
 381 purposes specified in subparagraph (B) of this paragraph by a local coliseum and exhibit
 382 hall authority or a downtown development authority; and 'downtown development
 383 authority' ~~shall mean~~ means a downtown development authority created by local Act of
 384 the General Assembly for a municipality pursuant to a local constitutional amendment."
 385 "(7)(A) Any municipality which is levying an excise tax under paragraph (5) of
 386 subsection (a) of this Code section, so long as any obligation as described in division
 387 (a)(5)(A)(ii) or subparagraph (a)(5)(B) of this Code section remains outstanding, shall

388 leave such excise tax in effect at the rate of 7 percent and may levy up to an additional
389 1 percent excise tax under this paragraph so long as the combined rate does not exceed
390 8 8.2 percent."

391 **SECTION 8.**

392 (a) This Act shall become effective on January 1, 2016; provided, however, that this Act
393 shall only become effective upon the ratification of a resolution at the November, 2016,
394 state-wide general election which amends the Constitution so as to authorize the General
395 Assembly to dedicate a percentage of the general state sales and use tax to treating persons
396 with autism spectrum disorder. If such resolution is not so ratified, this Act shall not become
397 effective and shall stand repealed in its entirety on January 1, 2016.

398 (b) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall not
399 be affected by the passage of this Act and shall continue to be governed by the provisions of
400 Title 48 of the Official Code of Georgia Annotated as it existed immediately prior to the
401 effective date of this Act.

402 **SECTION 9.**

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