

House Bill 1144

By: Representative Mosby of the 83<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide for the levy of a retail sales and use tax by DeKalb County for the purpose of  
2 providing public transportation of passengers for hire through the Metropolitan Atlanta Rapid  
3 Transit Authority; to provide for definitions; to provide for procedures, conditions, and  
4 limitations for the imposition of such tax; to provide for selection of projects for such  
5 purposes; to provide for a referendum; to provide for a limitation on the collection of a tax  
6 for transportation purposes in certain instances; to provide for related matters; to provide for  
7 an effective date; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 (a) As used in this Act, the term:

11 (1) 'Authority' means the authority created by the MARTA Act.

12 (2) 'County' means DeKalb County.

13 (3) 'MARTA Act' means an Act known as the "Metropolitan Atlanta Rapid Transit  
14 Authority Act of 1965," approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended.

15 (b) Any provisions to the contrary in the MARTA Act notwithstanding and pursuant to the  
16 authority granted under a provision of the Constitution enacted by Ga. L. 1964, p. 1008,  
17 the county shall be authorized to levy a retail sales and use tax of one-half percent under  
18 the provisions set forth in this Act. Such tax shall be in addition to any tax which is  
19 authorized and collected under the MARTA Act. The county may elect to hold a  
20 referendum in 2017 as provided for by this Act by the adoption of a resolution or ordinance  
21 by its governing body on or prior to June 30, 2017. Such additional tax shall not count  
22 toward any local sales tax limitation provided for by Code Section 48-8-6 of the O.C.G.A.

23 (c)(1) No later than May 31 of the year a referendum is to be called for as provided in  
24 this Act, the authority shall submit to the county a preliminary list of rapid transit projects  
25 within or serving the geographical area of the county which may be funded in whole or  
26 in part by the proceeds of the additional tax authorized by this Act.

27 (2) No later than July 31 of the year a referendum is to be called for as provided in this  
 28 Act, the authority shall submit to the county a final list of rapid transit projects within or  
 29 serving the county to be funded in whole or in part by the proceeds of the tax authorized  
 30 by this Act. Such final list of rapid transit projects shall be incorporated into the rapid  
 31 transit contract established under Section 24 of the MARTA Act between the authority  
 32 and the county upon approval by the qualified voters of the county of the referendum to  
 33 levy the additional tax authorized by this Act.

34 (d) Before the additional tax authorized under this Act shall become valid, the tax shall be  
 35 approved by a majority of qualified voters of the county in a referendum thereon. The  
 36 procedure for holding the referendum called for in this Act shall be as follows: There shall  
 37 be published in a newspaper having general circulation throughout the county, once each  
 38 week for four weeks immediately preceding the week during which the referendum is to  
 39 be held, a notice to the electors thereof that on the day named therein an election will be  
 40 held to determine the question of whether or not the tax authorized by this Act should be  
 41 collected in the county for the purpose of expanding and enhancing the rapid transit system.  
 42 Such election shall be held in all the election districts within the territorial limits of the  
 43 county. The question to be presented to the electorate in any such referendum shall be  
 44 stated on the ballots or ballot labels as follows:

45 "( ) YES Shall an additional sales and use tax of one-half percent be collected in  
 46 DeKalb County for the purpose of significantly expanding and enhancing  
 47 ( ) NO MARTA transit service in DeKalb County?"

48 The question shall be published as a part of the aforesaid notice of election. Each such  
 49 election shall be governed, held, and conducted in accordance with the provisions of law  
 50 from time to time governing the holding of special elections. After the returns of such an  
 51 election have been received, and the same have been canvassed and computed, the result  
 52 shall be certified to the governing body of the county, in addition to any other person  
 53 designated by law to receive the same, and such governing body shall officially declare the  
 54 result thereof. Each election called by the governing body of the county under the  
 55 provisions of this Act shall be governed by and conducted in accordance with the  
 56 provisions of law governing the holding of elections by the county. The expense of any  
 57 such election shall be paid by the county.

58 (e) If a majority of those voting in such an election vote in favor of the proposition  
 59 submitted, then the rapid transit contract between the authority and the county shall  
 60 authorize the levy and collection of the tax provided for by this Act, and the final list  
 61 provided for in paragraph (2) of subsection (c) of this Act shall be incorporated therein.  
 62 All of the proceeds derived from the additional tax provided for by this Act shall be first  
 63 allocated for payment of the cost of the rapid transit projects incorporated in such contract,

64 except as otherwise provided by the terms of such rapid transit contract, and thereafter,  
65 upon completion and payment of such rapid transit projects, as provided for in such  
66 contract and this Act. It shall be the policy of the authority to provide that the tax collected  
67 under this Act in an amount exceeding the cost of the rapid transit projects incorporated in  
68 the contract shall be expended solely within and for the benefit of the county. When a tax  
69 is imposed under this Act, the effective rate of any tax approved as provided for by Article  
70 5A of Chapter 8 of Title 48 of the O.C.G.A. shall be reduced within the boundaries of the  
71 county by crediting against such tax in each transaction an amount of payments of the tax  
72 provided for by this Act such that the effective rate of such tax, when combined with the  
73 rate of the tax provided for by this Act, shall not exceed a rate of 1 percent at any time on  
74 any transaction within the county. If the tax provided for by this Act is imposed and such  
75 county also imposes the tax provided for by Article 5A of Chapter 8 of Title 48 of the  
76 O.C.G.A., then the governing authority shall adjust the project lists provided for by  
77 paragraph (2) of subsection (c) of this Act and paragraph (2) of subsection (b) of Code  
78 Section 48-8-262 to take into account the differential rates of taxation.

79 (f)(1) Except as provided for to the contrary in this Act, the additional tax provided for  
80 by this Act shall be collected in the same manner and under the same conditions as set  
81 forth in Section 25 of the MARTA Act.

82 (2) The tax provided for by this Act shall not be subject to any restrictions as to rate  
83 provided for by the MARTA Act and shall not be subject to the provisions of paragraph  
84 (2) of subsection (b) or subsection (k) of Section 25 of the MARTA Act.

85 (3) A tax levied under this paragraph shall be added to the state sales and use tax  
86 imposed by Article 1 of Chapter 8 of Title 48 of the O.C.G.A., and the state revenue  
87 commissioner is authorized and directed to establish a bracket system by appropriate  
88 rules and regulations to collect the tax imposed under this paragraph in the county.

89 **SECTION 2.**

90 This Act shall become effective upon approval by the Governor or upon becoming law  
91 without such approval.

92 **SECTION 3.**

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