

House Bill 134

By: Representatives Epps of the 144th, Brockway of the 102nd, Stephens of the 164th, Williams of the 168th, Watson of the 172nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions regarding the special district mass transportation
3 sales and use tax, so as to change the definition of transportation purposes regarding such tax;
4 to change certain provisions relating to special districts and the imposition of such tax; to
5 change certain provisions relating to notice, intergovernmental agreements, and resolutions
6 regarding such tax; to change certain provisions relating to the ballot question regarding such
7 tax; to change certain provisions relating to the commencement of imposition and the timing
8 of cessation of such tax; to provide for related matters; to provide for an effective date; to
9 repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 style="text-align:center">**SECTION 1.**

12 Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
13 relating to general provisions regarding the special district mass transportation sales and use
14 tax, is amended in Code Section 48-8-260, relating to definitions regarding such tax, by
15 revising paragraphs (3), (4), and (5) as follows:

16 ~~"(3) 'Mass transportation regional system participant' means any county within a special~~
17 ~~district created pursuant to Article 5 of this chapter in which mass transportation service~~
18 ~~is provided within such special district, to such special district, or from such special~~
19 ~~district by a multicounty regional transportation authority created by an Act of the~~
20 ~~General Assembly, including but not limited to the Georgia Regional Transportation~~
21 ~~Authority or the Metropolitan Atlanta Rapid Transit Authority.~~

22 ~~(4)~~ '(4) 'Qualified municipality' means a qualified municipality as defined in paragraph (4)
23 of Code Section 48-8-110 which is located wholly or partly within a special district.

24 ~~(5)~~(4) 'Transportation purposes' means and includes:

25 (A) ~~roads~~ Roads, bridges, public transit, rails, airports, buses, seaports, including
26 without limitation road, street, and bridge purposes pursuant to paragraph (1) of

27 subsection (b) of Code Section 48-8-121, and all accompanying infrastructure and
 28 services necessary to provide access to these transportation facilities, including new
 29 general obligation debt and other multiyear obligations issued to finance such
 30 purposes;

31 ~~(B) Such purposes shall also include the~~ The retirement of previously incurred general
 32 obligation debt with respect only to such purposes as identified in subparagraph (A) of
 33 this paragraph, but only if an intergovernmental agreement has been entered into under
 34 this part;

35 (C) A capital outlay project or projects under subparagraph (a)(1)(M) of Code Section
 36 48-8-111, with respect only to such purposes as identified in subparagraph (A) of this
 37 paragraph; or

38 (D) Any combination of two or more of the foregoing."

39 **SECTION 2.**

40 Said part is further amended in Code Section 48-8-261, relating to special districts and
 41 imposition of such tax, by revising subsections (b) and (c) as follows:

42 ~~"(b) On or after July 1, 2016, any~~ Any county:

43 (1) That is not located within a special district levying a special sales and use tax
 44 pursuant to Article 5 of this chapter;

45 (2) That is not defined as a metropolitan county special district that is governed by the
 46 provisions of Part 2 of this article;

47 ~~(3) That is a mass transportation regional system participant; and~~

48 ~~(4)~~(3) In which a tax is currently being levied and collected pursuant to:

49 (A) Part 1 of Article 3 of this chapter;

50 (B) A local constitutional amendment for purposes of a metropolitan area system of
 51 public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to
 52 such local constitutional amendment; or

53 (C) Code Section 48-8-96

54 may, by following the procedures required by this part, impose for a limited period of time
 55 within the special district under this part a transportation special purpose local option sales
 56 and use tax, the proceeds of which shall be used only for transportation purposes.

57 ~~(c) On or after July 1, 2017, any~~ county:

58 ~~(1) That is not located within a special district levying a special sales and use tax~~
 59 ~~pursuant to Article 5 of this chapter;~~

60 ~~(2) That is not defined as a metropolitan county special district that is governed by the~~
 61 ~~provisions of Part 2 of this article; and~~

62 ~~(3) In which a tax is currently being levied and collected pursuant to:~~

63 ~~(A) Part 1 of Article 3 of this chapter;~~
 64 ~~(B) A local constitutional amendment for purposes of a metropolitan area system of~~
 65 ~~public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to~~
 66 ~~such local constitutional amendment; or~~
 67 ~~(C) Code Section 48-8-96~~
 68 may, by following the procedures required by this part, impose for a limited period of time
 69 within the special district under this part a transportation special purpose local option sales
 70 and use tax, the proceeds of which shall be used only for transportation purposes At any
 71 time, more than one tax under this part shall be authorized to be imposed concurrently
 72 within a special district as long as the combined rate of the taxes does not exceed 1
 73 percent."

74 SECTION 3.

75 Said part is further amended in Code Section 48-8-262, relating to notice, intergovernmental
 76 agreements, and resolutions regarding such tax, by revising subparagraph (d)(2)(C) as
 77 follows:

78 "(C) The maximum period of time, to be stated in calendar years, for which the tax may
 79 be imposed and the rate thereof. The maximum period of time for the imposition of the
 80 tax shall not exceed five years; provided, however, that for transportation purposes
 81 consisting of public transit, rails, or buses as described under paragraph (4) of Code
 82 Section 48-8-260, the maximum period of time for the imposition of the tax shall not
 83 exceed 20 years."

84 SECTION 4.

85 Said part is further amended in Code Section 48-8-263, relating to the ballot question
 86 regarding such tax, by revising paragraph (1) of subsection (a) as follows:

87 "(1)(A) The ballot submitting the question of the imposition of the tax to the voters
 88 within the special district shall have written or printed thereon the following:

89 '() YES Shall a special _____ percent sales and use tax be imposed in the special
 90 district consisting of _____ County for a period of time not to exceed
 91 () NO _____ ??? and for the raising of not more than an estimated amount
 92 of \$ _____ for transportation purposes?'

93 (B) If the tax is to be imposed for transportation purposes which include public transit,
 94 rails, or buses, the ballot submitting the question of the imposition of the tax to the
 95 voters within the special district shall have written or printed thereon the following:

96 ' () YES Shall a special _____ percent sales and use tax be imposed in the special
 97 district consisting of _____ County for a period of time not to
 98 () NO exceed _____ {no more than 5 years} and for the purpose of raising not
 99 more than an estimated amount of \$ _____ for transportation
 100 purposes and for a period of time not to exceed _____ years {no more
 101 than 20 years} for transportation purposes consisting of public transit,
 102 rails, or buses?'

103 (C) If the tax is to be imposed for transportation purposes consisting only of public
 104 transit, rails, or buses, the ballot submitting the question of the imposition of the tax to
 105 the voters within the special district shall have written or printed thereon the following:

106 ' () YES Shall a special _____ percent sales and use tax be imposed in the special
 107 district consisting of _____ County for a period of time not to
 108 () NO exceed _____ {no more than 20 years} and for the purpose of raising
 109 not more than an estimated amount of \$ _____ for transportation
 110 purposes consisting of public transit, rails, or buses?''

111 **SECTION 5.**

112 Said part is further amended in Code Section 48-8-264, relating to the commencement of
 113 imposition and the timing of cessation of such tax, by revising subsections (b) and (c) as
 114 follows:

115 "(b) ~~The A~~ tax under this part shall cease to be imposed on the earliest of the following
 116 dates:

117 (1) If the resolution calling for the imposition of the tax provided for the issuance of
 118 general obligation debt and such debt is the subject of validation proceedings, as of the
 119 end of the first calendar quarter ending more than 80 days after the date on which a court
 120 of competent jurisdiction enters a final order denying validation of such debt;

121 (2) On the final day of the maximum period of time specified for the imposition of a tax
 122 under this part. In the event a tax under this part is for transportation purposes which
 123 include public transit, rails, or buses, such tax shall cease for transportation purposes
 124 other than public transit, rails, or buses on the final day of the maximum period of time
 125 specified, not to exceed five years, but will continue for public transit, rails, or buses until
 126 the final day of the maximum period of time specified for the imposition of a tax for
 127 those purposes, not to exceed 20 years; or

128 (3) As of the end of the calendar quarter during which the commissioner determines that
 129 the tax will have raised revenues sufficient to provide to the special district net proceeds

130 equal to or greater than the amount specified as the maximum amount of net proceeds to
 131 be raised by the tax.

132 (c)(1)(A) At any time, ~~no~~ more than a single tax under this part ~~shall~~ may be imposed
 133 within a special district as long as the combined rate of such taxes does not exceed 1
 134 percent.

135 (B) Any single tax imposed under this part may, subject to the requirements of
 136 subsection (c) of Code Section 48-8-262, be imposed at a rate of up to 1 percent but
 137 shall not exceed 1 percent.

138 (C) Any single tax imposed under this part at a rate of less than 1 percent shall be in
 139 an increment of ~~.05~~ 0.05 percent.

140 (2) In any special district in which a tax is in effect under this part, proceedings may be
 141 commenced, while the tax is in effect, calling for the reimposition of the tax upon the
 142 termination of the tax then in effect; and an election may be held at the next scheduled
 143 election for this purpose while the tax is in effect. Such proceedings for the reimposition
 144 of a tax under this part shall be in the same manner as proceedings for the initial
 145 imposition of the tax, but the newly authorized tax shall not be imposed until the
 146 expiration of the tax then in effect.

147 (3) Following the expiration of a tax under this part, proceedings for the reimposition of
 148 a tax under this part may be initiated in the same manner as provided in this part for
 149 initial imposition of such tax."

150 **SECTION 6.**

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

153 **SECTION 7.**

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