

House Bill 270

By: Representatives Taylor of the 79th and Hanson of the 80th

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to repeal a certain exemption to the ceiling on local sales and use taxes
3 which may be levied by a political subdivision; to repeal the Equalized Homestead Option
4 Sales Tax Act of 2015; to provide for related matters; to provide an effective date; to repeal
5 conflicting laws; and for other purposes.

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

7 **SECTION 1.**

8 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
9 taxes, is amended by revising paragraph (2) of subsection (a) of Code Section 48-8-6,
10 relating to prohibition of political subdivisions from imposing various taxes, ceiling on local
11 sales and use taxes, and taxation of mobile telecommunications, as follows:

12 "(2) Any tax levied for purposes of a metropolitan area system of public transportation,
13 as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page
14 1008; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)
15 of the Constitution; and the laws enacted pursuant to such constitutional amendment;
16 provided, however, that the exception provided for under this paragraph shall only apply:

17 (A) In a county in which a tax is being imposed under subparagraph (a)(1)(D) of Code
18 Section 48-8-111 in whole or in part for the purpose or purposes of a water capital
19 outlay project or projects, a sewer capital outlay project or projects, a water and sewer
20 capital outlay project or projects, water and sewer projects and costs as defined under
21 paragraph (4) of Code Section 48-8-200, or any combination thereof and with respect
22 to which the county has entered into an intergovernmental contract with a municipality,
23 in which the average waste-water system flow of such municipality is not less than 85
24 million gallons per day, allocating proceeds to such municipality to be used solely for
25 water and sewer projects and costs as defined under paragraph (4) of Code Section
26 48-8-200. The exception provided for under this subparagraph shall apply only during

27 the period the tax under such subparagraph (a)(1)(D) is in effect. The exception
28 provided for under this subparagraph shall not apply in any county in which a tax is
29 being imposed under Article 2A of this chapter; or

30 (B) In a county in which the tax levied for purposes of a metropolitan area system of
31 public transportation is first levied after January 1, 2010, and before November 1, 2016.
32 Such tax shall not apply to the following:

33 (i) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport. For
34 purposes of this division, a 'qualifying airline' means any person which is authorized
35 by the Federal Aviation Administration or another appropriate agency of the United
36 States to operate as an air carrier under an air carrier operating certificate and which
37 provides regularly scheduled flights for the transportation of passengers or cargo for
38 hire. For purposes of this division, a 'qualifying airport' means any airport in this state
39 that has had more than 750,000 takeoffs and landings during a calendar year; and

40 (ii) The sale of motor vehicles; or

41 ~~(C) In a county in which a tax is levied and collected pursuant to Part 2 of Article 2A
42 of this chapter,"~~

43 SECTION 2.

44 Said chapter is further amended by repealing and reserving Part 2 of Article 2A, the
45 "Equalized Homestead Option Sales Tax Act of 2015."

46 SECTION 3.

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

49 SECTION 4.

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