

Senate Bill 216

By: Senators Henson of the 41st and Millar of the 40th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-109.5 of the Official Code of Georgia Annotated, relating to
2 administration, collection, and disbursement of the equalized homestead option sales tax, so
3 as to eliminate a provision providing for the per capita share of certain municipalities to be
4 paid to the county governing authority; to provide for related matters; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-109.5 of the Official Code of Georgia Annotated, relating to
9 administration, collection, and disbursement of the equalized homestead option sales tax, is
10 amended by revising subsection (e) as follows:

11 "(e) Notwithstanding any provision of law to the contrary except subsection (f) of this
12 Code section, in any county levying a tax under this part, a tax levied pursuant to the
13 provisions of Part 1 of Article 3 of this chapter in a special district in such county shall be
14 strictly divided between the unincorporated portions of the county whose geographical
15 boundary is conterminous with that of the special district and the municipalities wholly or
16 partially located within the special district on a per capita basis, based on the most recent
17 decennial census, unless altered by an intergovernmental agreement between the county
18 and all municipalities wholly located within the special district. ~~For as long as a~~
19 ~~municipality located within the special district and incorporated after May 4, 2015, does~~
20 ~~not maintain the roads, streets, sidewalks, and bicycle paths within its territorial boundaries~~
21 ~~and relies upon the county governing authority for such maintenance, such municipality's~~
22 ~~per capita share of the proceeds of the tax levied pursuant to Part 1 of Article 3 of this~~
23 ~~chapter shall be paid to the county governing authority.~~ Notwithstanding any provision of
24 law to the contrary, the department shall disburse directly to the county and each
25 municipality its share of the proceeds of the tax levied pursuant to Part 1 of Article 3 of this
26 chapter."

27

SECTION 2.

28 All laws and parts of laws in conflict with this Act are repealed.