

House Bill 944

By: Representatives Peake of the 141<sup>st</sup>, Epps of the 144<sup>th</sup>, and Dickey of the 140<sup>th</sup>

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 change certain provisions regarding the levy of the joint county and  
3 municipal sales and use tax by consolidated governments; to provide for related matters; to  
4 provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
8 amended by revising subsection (a) of Code Section 48-8-96, relating to levy of the joint  
9 county and municipal sales and use tax by consolidated governments, as follows:

10 "(a) With respect to any consolidated government created by the consolidation of a county  
11 and one or more municipalities in which consolidated government homestead property  
12 (exclusive of improvements) is valued or assessed for purposes of local ad valorem taxation  
13 according to a base year assessed value which does not change by more than 2 percent per  
14 year so long as the property is actually occupied by the same owner as a homestead, the  
15 provisions of this Code section shall control over any conflicting provisions of Article 1  
16 of this chapter or this article."

17 style="text-align:center">**SECTION 2.**

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

20 style="text-align:center">**SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.