

House Bill 967

By: Representatives Beverly of the 143<sup>rd</sup> and Paris of the 142<sup>nd</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 and use of proceeds of such tax;  
4 to provide for related matters; to provide an effective date; to repeal conflicting laws; and for  
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

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

19 "(j) Any consolidated government referred to in subsection (a) of this Code section levying  
20 a 2 percent tax pursuant to this Code section after July 1, 2018, shall allocate 50 percent  
21 of the proceeds of the tax in excess of a 1 percent tax to the general fund of the governing  
22 authority of such consolidated government. The imposition of such a tax shall comply with  
23 the requirements of subsection (b) of this Code section, except that the ballot shall have  
24 written or printed thereon the following:

25 ( ) YES Shall the retail sales and use tax levied within the special district within  
26 ( ) NO \_\_\_\_\_ County be increased from 1 percent to 2 percent, with 50  
27 percent of the proceeds of the tax in excess of 1 percent going into the  
28 county's general fund?"

29 **SECTION 2.**

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

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.