

Senate Bill 490

By: Senator Lucas of the 26th

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:

14 (1) Consolidated ~~consolidated~~ government homestead property (exclusive of  
15 improvements) is valued for purposes of local ad valorem taxation according to a base  
16 year assessed value which does not change so long as the property is actually occupied  
17 by the same owner as a homestead; or

18 (2) There is a homestead exemption from consolidated government ad valorem taxes  
19 for consolidated government purposes in an amount equal to the amount by which the  
20 current year assessed value of the homestead exceeds the base year assessed value of  
21 the homestead and which provides for annual adjustments in such base year assessed  
22 value of not more than 2 percent annually,

23 the provisions of this Code section shall control over any conflicting provisions of Article 1  
24 of this chapter or this article."

25 "(j) Any consolidated government referred to in subsection (a) of this Code section levying  
26 a 2 percent tax pursuant to this Code section after July 1, 2018, shall allocate 50 percent

27 of the proceeds of the tax in excess of a 1 percent tax to the general fund of the governing  
 28 authority of such consolidated government. The imposition of such a tax shall comply with  
 29 the requirements of subsection (b) of this Code section, except that the ballot shall have  
 30 written or printed thereon the following:

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

**SECTION 2.**

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

**SECTION 3.**

39 All laws and parts of laws in conflict with this Act are repealed.