

## House Bill 929 (AS PASSED HOUSE AND SENATE)

By: Representatives Efstration of the 104<sup>th</sup>, Powell of the 171<sup>st</sup>, and Burns of the 159<sup>th</sup>

**A BILL TO BE ENTITLED  
AN ACT**

1 To amend Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to the water and sewer projects and costs tax (MOST), so as to allow for additional  
3 renewals of the tax; to provide for related matters; to repeal conflicting laws; and for other  
4 purposes.

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

6 **SECTION 1.**

7 Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the  
8 water and sewer projects and costs tax (MOST), is amended by revising Code Section  
9 48-8-203, relating to imposition of the tax following approval and termination of tax, as  
10 follows:

11 "48-8-203.

12 (a)(1) If the imposition of the tax is approved by referendum, the tax shall be imposed  
13 on the first day of the next succeeding calendar quarter which begins more than 80 days  
14 after the date of the election at which the tax was approved by the voters.

15 (2) With respect to services which are regularly billed on a monthly basis, however, the  
16 resolution or ordinance imposing the tax shall become effective with respect to and the  
17 tax shall apply to the first regular billing period coinciding with or following the effective  
18 date specified in paragraph (1) of this subsection. A certified copy of the ordinance or  
19 resolution imposing the tax shall be forwarded to the commissioner so that it will be  
20 received within five business days after certification of the election results.

21 (b) The tax shall cease to be imposed on the earliest of the following dates:

22 (1) If the resolution or ordinance calling for the imposition of the tax provided for the  
23 issuance of general obligation debt and such debt is the subject of validation proceedings,  
24 as of the end of the first calendar quarter ending more than 80 days after the date on  
25 which a court of competent jurisdiction enters a final order denying validation of such  
26 debt;

(2) On the final day of the maximum period of time specified for the imposition of the tax; or

(3) As of the end of the calendar quarter during which the commissioner determines that the tax will have raised revenues sufficient to provide to the municipality net proceeds equal to or greater than the amount specified as the maximum amount of net proceeds to be raised by the tax.

(c)(1) No municipality shall impose at any time more than a single 1 percent tax under this article.

(2) A municipality in which a tax authorized by this article is in effect may, while the tax is in effect, adopt a resolution or ordinance calling for a reimposition of a tax as authorized by this article upon the termination of the tax then in effect; and a referendum may be held for this purpose while the tax is in effect. Proceedings for such reimposition shall not be conducted more than three six times; shall be in the same manner as proceedings for the initial imposition of the tax as provided for in Code Section 48-8-202 and shall be solely within the discretion of the governing authority of the municipality without regard to any requirement of county participation otherwise specified under subsection (a) of Code Section 48-8-201. Such newly authorized tax shall not be imposed until the expiration of the tax then in effect; provided, however, that in the event of emergency conditions under which a municipality is unable to conduct a referendum so as to continue the tax then in effect without interruption, the commissioner may, if feasible administratively, waive the limitations of subsection (a) of this Code section to the minimum extent necessary so as to permit the reimposition of a tax, if otherwise approved as required under this Code section, without interruption, upon the expiration of the tax then in effect.

(3) Following the expiration of a tax under this article which has been renewed ~~three~~six times under paragraph (2) of this subsection, a municipality shall not be authorized to initiate proceedings for the reimposition of a tax under this article or to reimpose such tax."

## SECTION 2.

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