Senate Bill 99

By: Senators Hill of the 32nd, Gooch of the 51st, Staton of the 18th, Chance of the 16th, Loudermilk of the 14th and others

A BILL TO BE ENTITLED
AN ACT

To amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the county special purpose local option sales tax, so as to allow such taxes to be imposed at a rate of less than 1 percent; to provide for the simultaneous levy of more than one tax under such part if the combined rate of such taxes does not exceed 1 percent; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the county special purpose local option sales tax, is amended by revising Code Section 48-8-110.1, relating to the authorization for a county special purpose local option sales tax, as follows:

"48-8-110.1.

(a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution of this state, there are created within this state 159 special districts. The geographical boundary of each county shall correspond with and shall be conterminous with the geographical boundary of the 159 special districts.

(b) When the imposition of a special district sales and use tax is authorized according to the procedures provided in this part within a special district, the governing authority of any county in this state may, subject to the requirement of referendum approval and the other requirements of this part, impose within the special district a special sales and use tax for a limited period of time which tax shall be known as the county special purpose local option sales tax.

(c) Except as provided in subsection (d) of this Code section, any ~~Any~~ tax imposed under this part shall be at the rate of 1 percent. Except as to rate, a tax imposed under this part shall correspond to the tax imposed by Article 1 of this chapter. No item or transaction which is not subject to taxation under Article 1 of this chapter shall be subject to a tax

imposed under this part, except that a tax imposed under this part shall apply to sales of motor fuels as prepaid local tax as that term is defined in Code Section 48-8-2 and shall be applicable to the sale of food and food ingredients and alcoholic beverages as provided for in Code Section 48-8-3.

(d) Any tax imposed under this part on or after January 1, 2015, may be at a rate of up to 1 percent, but shall not be more than 1 percent. Any combination of taxes imposed under this part on or after January 1, 2015, shall not exceed a combined rate of 1 percent. This subsection shall not apply to taxes under this part imposed or to be imposed under resolutions and ordinances adopted prior to January 1, 2015. The authority provided under this Code section shall not apply to any tax levied pursuant to Part 2 of this article."

SECTION 2.

Said part is further amended by revising paragraph (1) of subsection (c) of Code Section 48-8-111, relating to the procedure for the implementation of the county special purpose local option sales tax, as follows:

"(c)(1) The ballot submitting the question of the imposition of the tax authorized by this part to the voters of the county within the special district shall have written or printed thereon the following:

'( ) YES Shall a special ~~1~~ __ percent sales and use tax be imposed in the special district of _____County for a period of time not to exceed _____ and for the raising of an estimated amount of $_____ for the purpose of _____?'"

( ) NO

SECTION 3.

Said part is further amended by revising paragraph (1) of subsection (c) of Code Section 48-8-112, relating to the effective date, termination, and renewal of the county special purpose local option sales tax, as follows:

"(c)(1) ~~At any time no more than a single 1 percent tax~~ Any tax levied under this part ~~may be imposed~~ shall not exceed 1 percent within a special district. Any combination of taxes levied simultaneously under this part shall not exceed a combined rate of 1 percent within a special district."

SECTION 4.

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

SECTION 5.

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