

House Bill 168

By: Representatives Horner of the 3rd, Kelley of the 16th, Cannon of the 172nd, Ridley of the 6th, Camp of the 135th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to County Special Purpose Local Option Sales Tax (SPLOST), so as to
3 require the enactment of a local Act for the reimposition of such tax; to provide for related
4 matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
8 relating to County Special Purpose Local Option Sales Tax (SPLOST), is amended by
9 revising subsection (c) of Code Section 48-8-112, relating to effective date of tax,
10 termination of tax, limitation on taxation, and continuation of tax, as follows:

11 "(c)(1) At any time no more than a single 1 percent tax under this part may be imposed
12 within a special district.

13 (2) The governing authority of a county in a special district in which a tax authorized by
14 this part is in effect may, while the tax is in effect, adopt a resolution or ordinance calling
15 for the reimposition of a tax as authorized by this part upon the termination of the tax
16 then in effect; and a special election may be held for this purpose while the tax is in

17 effect. Except as provided in paragraph (4) of this subsection, proceedings ~~Proceedings~~
18 for the reimposition of a tax shall be in the same manner as proceedings for the initial
19 imposition of the tax, but the newly authorized tax shall not be imposed until the
20 expiration of the tax then in effect; provided, however, that, in the event of emergency
21 conditions under which a county is unable to conduct a referendum so as to continue the
22 tax then in effect without interruption, the commissioner may, if feasible administratively,
23 waive the limitations of subsection (a) of this Code section to the minimum extent
24 necessary so as to permit the reimposition of a tax, if otherwise approved as required
25 under this Code section, without interruption, upon the expiration of the tax then in effect.
26 (3) Following the expiration of a tax under this part, the governing authority of a county
27 within a special district may initiate proceedings for the reimposition of a tax under this
28 part in the same manner as provided in this part for initial imposition of such tax, except
29 as provided in paragraph (4) of this subsection.
30 (4) The reimposition of a tax as authorized by this part pursuant to paragraph (2) or (3)
31 of this subsection shall be conditioned upon compliance with the requirements of this part
32 and, subsequent to such requirements being met, the enactment of a local Act by the
33 General Assembly enabling the reimposition of such tax."

34 SECTION 2.

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