

Senate Bill 342

By: Senators Albers of the 56th and Robertson of the 29th

A BILL TO BE ENTITLED

AN ACT

1 To amend Article 12 of Chapter 3 of Title 38, Chapter 2 of Title 40, Part 4 of Article 2 of
2 Chapter 5 of Title 46, Title 47, and Chapter 11 of Title 48 of the Official Code of Georgia
3 Annotated, relating to the Emergency Communications Authority, registration and licensing
4 of motor vehicles, emergency telephone number 9-1-1 system, retirement and pensions, and
5 taxes on tobacco and vaping products, respectively, so as to provide for an increase in the
6 percentage of all 9-1-1 charges to be remitted to the Peace Officers' Annuity and Benefit
7 Fund; to provide for a percentage of all 9-1-1 charges to be remitted to the Georgia
8 Firefighters' Pension Fund; to dedicate a portion of the state funds derived from motor
9 vehicle registrations to the Peace Officers' Annuity and Benefit Fund and the Georgia
10 Firefighters' Pension Fund for the benefit of their membership as authorized and subject to
11 the conditions imposed by Article III, Section IX, Paragraph VI(r) of the Constitution of
12 Georgia; to increase vehicle registration fees for such purpose; to provide for appropriations;
13 to provide for annual accounting; to provide for a \$1.00 increase in the monthly 9-1-1 charge
14 assessed by local governments; to provide for a \$1.00 increase in the monthly wireless
15 enhanced 9-1-1 charge assessed by local governments; to provide for a \$1.00 increase in the
16 prepaid 9-1-1 charge assessed by local governments; to provide for a dues increase for
17 members of the Georgia Firefighters' Pension Fund; to provide for such dues to be paid by
18 a member's employer instead of such member; to provide for a dues increase for members

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19 of the Peace Officers' Annuity and Benefit Fund; to provide for such dues to be paid by a
 20 member's employer instead of such member; to provide for certain retirement systems to
 21 authorize a one-time benefit increase in excess of the current limits on such increases; to
 22 prohibit the refunding of dues not paid by members of certain retirement systems; to provide
 23 for an increase in the per pack tax on cigarettes; to provide for legislative intent on the
 24 appropriation of revenue from such tax increase; to provide for compliance with
 25 constitutional requirements; to provide conditions for an effective date and automatic repeal;
 26 to provide for related matters; to repeal conflicting laws; and for other purposes.

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

28 **SECTION 1.**

29 Article 12 of Chapter 3 of Title 38 of the Official Code of Georgia Annotated, relating to the
 30 Emergency Communications Authority, is amended by revising Code Section 38-3-188,
 31 relating to retention of funds by Department of Revenue and payments to local governments,
 32 as follows:

33 "38-3-188.

34 (a) The Department of Revenue shall retain and remit from the total amount of funds
 35 collected by it from charges imposed pursuant to subsection (a) of Code Section 38-3-185
 36 and pursuant to Code Section 46-5-134.2 an amount equal to 1 percent to the authority, ~~and~~
 37 an amount equal to ~~0.75~~ 20.75 percent of the total amount to the Peace Officers' Annuity
 38 and Benefit Fund as further provided for in Code Section 47-17-63, and an amount equal
 39 to 20 percent of the total amount to the Georgia Firefighters' Pension Fund as further
 40 provided for in Code Section 47-7-62.

41 (b) Except for the amounts retained by the authority, Department of Revenue, Peace
 42 Officers' Annuity and Benefit Fund, and service suppliers pursuant to Code Sections
 43 38-3-186 and 46-5-134 and this Code section, the remainder of the charges remitted by

44 service suppliers shall be paid by the Department of Revenue to each local government on
45 a pro rata basis based on the remitted amounts attributable to each such local government
46 reported by service suppliers in the reports required by subsection (b) of Code Section
47 38-3-185. Such payments shall be made by the Department of Revenue to such local
48 governments not later than 30 days following the date charges must be remitted by service
49 suppliers to the Department of Revenue pursuant to subsection (a) of Code Section
50 38-3-185. Under no circumstances shall such payments be, or be deemed to be, revenues
51 of the state and such payments shall not be subject to or available for appropriation by the
52 state for any purpose."

53

SECTION 2.

54 Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to registration and
55 licensing of motor vehicles, is amended in Code Section 40-2-151, relating to annual license
56 fees for operation of vehicles, fee for permanent licensing of certain trailers, and fee for new
57 passenger car with paid title ad valorem taxes, by adding a new subsection to read as follows:

58 "(d)(1) Any fee required by this Code section shall include an additional assessment
59 of \$9.11.

60 (2)(A) Under the authority granted and subject to the conditions imposed by Article III,
61 Section IX, Paragraph VI(r) of the Constitution of Georgia, for the period beginning on
62 July 1, 2026, and ending on June 30, 2034:

63 (i) Five dollars of each assessment remitted to the state and deposited in the general
64 fund of the state treasury pursuant to this subsection shall be annually appropriated
65 to the Peace Officers' Annuity and Benefit Fund established in Chapter 17 of Title 47
66 and such funds shall not lapse as otherwise required by Article III, Section IX,
67 Paragraph IV(c) of the Constitution of Georgia. Each annual appropriation shall be
68 made through the general appropriations Act and shall include all funds dedicated
69 pursuant to this division during the most recently completed fiscal year; and

70 (ii) Four dollars and eleven cents of each assessment remitted to the state and
71 deposited in the general fund of the state treasury pursuant to this subsection shall be
72 annually appropriated to the Georgia Firefighters' Pension Fund established in
73 Chapter 7 of Title 47 and such funds shall not lapse as otherwise required by
74 Article III, Section IX, Paragraph IV(c) of the Constitution of Georgia. Each annual
75 appropriation shall be made through the general appropriations Act and shall include
76 all funds dedicated pursuant to this division during the most recently completed fiscal
77 year.

78 (B)(i) The funds received by the Peace Officers' Annuity and Benefit Fund shall be
79 dedicated and used for the sole purpose of supporting the benefits paid to members
80 of the Peace Officers' Annuity and Benefit Fund.

81 (ii) The funds received by Georgia Firefighters' Pension Fund shall be dedicated and
82 used for the sole purpose of supporting the benefits paid to members of the Georgia
83 Firefighters' Pension Fund.

84 (C)(i) The Board of Commissioners of the Peace Officers' Annuity and Benefit Fund
85 shall prepare an accounting of the funds received and expended pursuant to this
86 paragraph during the most recently completed fiscal year. Such accounting shall be
87 provided to the Office of Planning and Budget, the House Budget and Research
88 Office, and the Senate Budget and Evaluation Office by January 1 of each year.

89 (ii) The Board of Trustees of the Georgia Firefighters' Pension Fund shall prepare an
90 accounting of the funds received and expended pursuant to this paragraph during the
91 most recently completed fiscal year. Such accounting shall be provided to the Office
92 of Planning and Budget, the House Budget and Research Office, and the Senate
93 Budget and Evaluation Office by January 1 of each year."

94

SECTION 3.

95 Part 4 of Article 2 of Chapter 5 of Title 46 of the Official Code of Georgia Annotated,
96 relating to emergency telephone number 9-1-1 system, is amended in Code Section 46-5-134,
97 relating to billing of subscribers, liability of subscriber for service charge, taxes on service,
98 establishment of Emergency Telephone System Fund, cost recovery fee, records, and use of
99 funds, by revising subsection (a) as follows:

100 "(a)(1)(A)(i) Unless exempt, the telephone subscriber of any telephone service shall
101 be billed for the monthly 9-1-1 charge, if any, imposed with respect to such telephone
102 service by the service supplier. ~~Such~~ Beginning on July 1, 2026, such 9-1-1 charge
103 shall be ~~\$1.50~~ \$2.50 per month per telephone service provided to the telephone
104 subscriber except as reduced pursuant to paragraph (4) of subsection (d) of this Code
105 section.

106 (ii) In computing the amount due under this subsection, the number of 9-1-1 charges
107 a telephone subscriber shall be assessed shall not exceed the number of simultaneous
108 outbound calls that can be made from voice channels the service supplier has
109 activated and enabled. For telephone service that provides to multiple locations
110 shared simultaneous outbound voice channel capacity configured to and capable of
111 accessing a 9-1-1 system in different states, the monthly 9-1-1 charge shall be
112 assessed only for the portion of such shared voice channel capacity in this state as
113 identified by the service supplier's books and records. In determining the portion of
114 shared capacity in this state, a service supplier may rely on, among other factors, a
115 customer's certification of its allocation of capacity in this state, which may be based
116 on each end user location, the total number of end users, and the number of end users
117 at each end user location.

118 (B) All telephone services billed to federal, state, or local governments shall be exempt
119 from the 9-1-1 charge. Each service supplier shall, on behalf of the local government,
120 collect the 9-1-1 charge from those telephone subscribers to whom it provides

121 telephone service in the area served by the emergency 9-1-1 system. As part of its
122 normal billing process, the service supplier shall collect the 9-1-1 charge for each
123 month a telephone service is in service, and it shall list the 9-1-1 charge as a separate
124 entry on each bill. Nothing in this Code section shall be construed to require a service
125 supplier to list the 9-1-1 charge as a surcharge or separate entry on each bill. Service
126 suppliers that do not list the 9-1-1 charge as a separate entry on each bill shall remit the
127 9-1-1 charge for each telephone subscriber that pays the bill; provided, however, that
128 this information shall be maintained in a form auditors can access. If a service supplier
129 receives a partial payment for a bill from a telephone subscriber, the service supplier
130 shall apply the payment against the amount the telephone subscriber owes the service
131 supplier first.

132 (C) This paragraph shall not apply to wireless service or prepaid wireless service or the
133 telephone subscribers or service suppliers of such services.

134 (2)(A) If the governing body of a local government operates or contracts for the
135 operation of a public safety answering point that is capable of providing or provides
136 automatic number identification of a wireless telecommunications connection and the
137 location of the base station or cell site which receives a 9-1-1 call from a wireless
138 telecommunications connection, the subscriber of a wireless telecommunications
139 connection whose place of primary use is within the geographic area that is served by
140 the local government or that would be served by the local government for the purpose
141 of such a public safety answering point may be billed for the monthly wireless
142 enhanced 9-1-1 charge, if any, imposed with respect to that connection by the wireless
143 service supplier. ~~Such~~ Beginning on July 1, 2026, such wireless enhanced 9-1-1 charge
144 shall be ~~\$1.50~~ \$2.50 per month per wireless telecommunications connection provided
145 to the telephone subscriber except as otherwise provided in paragraph (4) of subsection
146 (d) of this Code section.

147 (B) If the governing body of a local government operates or contracts for the operation
148 of an emergency 9-1-1 system which is capable of providing or provides automatic
149 number identification and automatic location identification of a wireless
150 telecommunications connection, the subscriber of a wireless telecommunications
151 connection whose place of primary use is within the geographic area that is served by
152 the local government or that would be served by the local government for the purpose
153 of such an emergency 9-1-1 system may be billed for the monthly wireless
154 enhanced 9-1-1 charge, if any, imposed with respect to that connection by the wireless
155 service supplier. Such wireless enhanced 9-1-1 charge may not exceed the amount of
156 the monthly 9-1-1 charge imposed upon other telephone subscribers pursuant to
157 paragraph (1) of this subsection and shall be imposed on a monthly basis for each
158 wireless telecommunications connection provided to the telephone subscriber.

159 (C) All wireless telecommunications connections billed to federal, state, or local
160 governments shall be exempt from the wireless enhanced 9-1-1 charge. Each wireless
161 service supplier shall, on behalf of the local government, collect the wireless enhanced
162 9-1-1 charge from those telephone subscribers whose place of primary use is within the
163 geographic area that is served by the local government or that would be served by the
164 local government for the purpose of such an emergency 9-1-1 system. As part of its
165 normal billing process, the wireless service supplier shall collect the wireless
166 enhanced 9-1-1 charge for each month a wireless telecommunications connection is in
167 service, and it may list the wireless enhanced 9-1-1 charge as a separate entry on each
168 bill. Nothing in this Code section shall be construed to require a wireless service
169 supplier to list the 9-1-1 charge as a separate entry on each bill. Wireless service
170 suppliers that do not list the 9-1-1 charge as a separate entry on each bill shall remit
171 the 9-1-1 charge for each telephone subscriber that pays the bill; provided, however,
172 that this information shall be maintained in a form auditors can access. If a wireless
173 service supplier receives partial payment for a bill from a telephone subscriber, the

174 wireless service supplier shall apply the payment against the amount the telephone
175 subscriber owes the wireless service supplier first.

176 (D) Notwithstanding the foregoing, the application of any 9-1-1 service charge with
177 respect to a mobile telecommunications service, as defined in 4 U.S.C. Section 124(7),
178 shall be governed by the provisions of Code Section 48-8-6.

179 (E) This paragraph shall not apply to prepaid wireless service or the telephone
180 subscribers or service suppliers of such service."

181 **SECTION 4.**

182 Said part is further amended in Code Section 46-5-134.2, relating to prepaid wireless 9-1-1
183 charge, definitions, imposition of fee by localities, collection and remission of charges, and
184 distribution of funds, by revising subsection (b) as follows:

185 "(b)(1) Counties and municipalities that operate a 9-1-1 public safety answering point,
186 including counties and municipalities that operate multijurisdictional or regional 9-1-1
187 systems or have created a joint authority pursuant to Code Section 46-5-138, are
188 authorized to impose by ordinance or resolution a prepaid wireless 9-1-1 charge in the
189 amount of ~~\$1.50~~ \$2.50 per retail transaction. Imposition of the charge authorized by this
190 Code section by a county or municipality shall be contingent upon compliance with the
191 requirements of paragraph (1) of subsection (j) of this Code section. Any charge imposed
192 by ordinance pursuant to this subsection prior to July 1, 2026, shall, beginning on July
193 1, 2026, be in the amount of \$2.50.

194 (2) Where a county or municipality that operates a 9-1-1 public safety answering point
195 fails to comply with the requirements of paragraph (1) of subsection (j) of this Code
196 section by December 31, 2011, on and after that date, the prepaid wireless 9-1-1 charge
197 authorized by paragraph (1) of this subsection shall be imposed within the jurisdiction of
198 such counties and municipalities as a state fee for state purposes."

199

SECTION 5.

200 Title 47 of the Official Code of Georgia Annotated, relating to retirement and pensions, is
201 amended in Article 2 of Chapter 7, relating to administration and management of the assets
202 of the Georgia Firefighters' Pension Fund, by revising Code Section 47-7-27, relating to
203 power of board to grant retirement benefit increases, as follows:

204 "47-7-27.

205 (a) Subject to the terms and limitations of this Code section, the board of trustees is
206 authorized to adopt from time to time a method or methods of providing for increases in
207 the maximum monthly retirement benefit payable under Code Section 47-7-100 or
208 47-7-102, or both, for persons theretofore or thereafter retiring under such Code sections.
209 Such method shall be based upon:

210 (1) The recommendation of the actuary of the board of trustees;

211 (2) The maintenance of the actuarial soundness of the fund in accordance with the
212 standards provided in Code Section 47-20-10 or such higher standards as may be adopted
213 by the board; and

214 (3) Such other factors as the board deems relevant.

215 Any such increase may be uniform or may vary in accordance with the time of retirement,
216 length of service, age, nature of the retirement, or such other factors as the board of trustees
217 shall determine.

218 (b) No increase granted pursuant to subsection (a) of this Code section shall become
219 effective prior to July 1, 1993. Any such increase which becomes effective on July 1,
220 1993, shall not exceed 3 percent of the maximum monthly retirement benefit then in effect.
221 Thereafter, such increases may be authorized effective as of January 1 and July 1 of each
222 year; provided, however, that no such increase shall exceed 1 1/2 percent of the maximum
223 monthly retirement benefit then in effect.

224 (c) No increase shall be made pursuant to subsection (a) of this Code section to become
 225 effective within six months of the effective date of any increase in the maximum retirement
 226 benefit granted by the General Assembly through amendment of Code Section 47-7-100.
 227 (d) Notwithstanding any other provision of this Code section, between July 1, 2027, and
 228 July 1, 2028, the board is authorized to adopt a one-time increase in the maximum monthly
 229 retirement benefit payable under Article 6 of this chapter in excess of the 1 1/2 percent of
 230 the maximum monthly retirement benefit limit pursuant to subsection (b) of this Code
 231 section. Such one-time increase shall be authorized by the board pursuant to subsection
 232 (a) of this Code section."

233

SECTION 6.

234 Said title is further amended in Article 4 of Chapter 7, relating to financing the Georgia
 235 Firefighters' Pension Fund, by revising Code Section 47-7-60, relating to dues required of
 236 active members, effect of failure to pay dues in timely manner, and suspended membership,
 237 as follows:

238 "47-7-60.

239 ~~(a) Each active member shall pay to the fund the sum of \$25.00~~ For each active member,
 240 the fire department employing or enrolling such member shall pay to the fund the sum of
 241 \$100.00 for each month of service as a firefighter or volunteer firefighter in a fire
 242 department. Such monthly payments shall be due on or before the tenth day of each month
 243 of service.

244 (b)(1) Any active member serving before July 1, 2026, who becomes six months in
 245 arrears in making such payments shall be deemed a suspended member.

246 (2) A suspended member may make application to the board for reinstatement as an
 247 active member. As a condition of such reinstatement, the applicant must pay to the fund
 248 a reinstatement fee of \$100.00. Upon such reinstatement as an active member, such
 249 member shall be entitled to credit for service rendered after reinstatement. If such

250 member has not withdrawn the dues he or she paid to the fund prior to becoming a
251 suspended member, then he or she shall be entitled to creditable service for service
252 rendered prior to his or her becoming a suspended member. A suspended member who
253 applies for reinstatement as an active member shall not be entitled to reinstatement unless
254 at the time of such application the applicant meets the requirements set forth in Code
255 Section 47-7-40.

256 (c) If a suspended member who has attained the minimum service credits required for a
257 normal retirement benefit under Code Section 47-7-100 is not reinstated as an active
258 member, then, provided that such member does not withdraw dues paid to the fund, such
259 member shall be entitled to a normal retirement benefit payable under Code Section
260 47-7-100. The normal retirement benefit to which such member may thereafter become
261 entitled upon termination of service shall be calculated as of the date of the member's
262 suspension from the fund, using the service credits and age the member had attained on the
263 date of suspension, which shall be deemed to be the youngest age at which early retirement
264 benefits may commence or such greater age as the member has actually attained on that
265 date, and the maximum monthly benefit in effect on such date of becoming a suspended
266 member."

267

SECTION 7.

268 Said title is further amended in said article by adding a new Code section to read as follows:

269 "47-7-62.

270 The board, the Georgia Emergency Communications Authority, and the Department of
271 Revenue shall coordinate to the extent necessary to ensure that the fund receives the
272 amounts that it is owed pursuant to subsection (a) of Code Section 38-3-188."

273

SECTION 8.

274 Said title is further amended by revising Code Section 47-7-105, relating to refund of
275 contributions upon withdrawal from the fund, as follows:

276 "47-7-105.

277 Upon proper application and approval of the board, any member who withdraws from the
278 fund shall be paid all the moneys such individual contributed to the fund, less 5 percent.

279 Any refunds granted under this Code section or any other provision of this chapter shall be
280 without interest. No money contributed to the fund on behalf of the member by a fire
281 department shall be refundable."

282

SECTION 9.

283 Said title is further amended in Article 2 of Chapter 17, relating to administration and
284 management of the assets of the Peace Officers' Annuity and Benefit Fund, by revising Code
285 Section 47-17-26, relating to methods of providing increases in maximum benefit payable
286 under Article 6 of this chapter, as follows:

287 "47-17-26.

288 (a) Subject to the terms and limitations of this Code section, the board of commissioners
289 is authorized to adopt from time to time a method or methods of providing for increases in
290 the maximum monthly retirement benefit payable under Article 6 of this chapter for
291 persons theretofore or thereafter retiring under this chapter. Such method shall be based
292 upon:

293 (1) The recommendation of the actuary of the board of commissioners;

294 (2) The maintenance of the actuarial soundness of the fund in accordance with the
295 standards provided in Code Section 47-20-10 or such higher standards as may be adopted
296 by the board; and

297 (3) Such other factors as the board deems relevant.

298 Any such increase may be uniform or may vary in accordance with the time of retirement,
 299 length of creditable service, age, nature of the retirement, or such other factors as the board
 300 of commissioners shall determine.

301 (b) An initial increase may be granted pursuant to subsection (a) of this Code section to
 302 become effective on July 1, 1993, not to exceed 3 percent of the maximum monthly
 303 retirement benefit then in effect. Thereafter, such increases may be authorized effective
 304 as of January 1 and July 1 of each year; provided, however, that no such increase shall
 305 exceed 1 1/2 percent of the maximum monthly retirement benefit then in effect.

306 (c) No increase shall be made pursuant to subsection (a) of this Code section to become
 307 effective within six months of the effective date of any increase in the maximum retirement
 308 benefit granted by the General Assembly through amendment of Code Section 47-17-80.

309 (d) Notwithstanding any other provision of this Code section, between July 1, 2027, and
 310 July 1, 2028, the board is authorized to adopt a one-time increase in the maximum monthly
 311 retirement benefit payable under Article 6 of this chapter in excess of the 1 1/2 percent of
 312 the maximum monthly retirement benefit limit pursuant to subsection (b) of this Code
 313 section. Such one-time increase shall be authorized by the board pursuant to subsection
 314 (a) of this Code section."

315

SECTION 10.

316 Said title is further amended in Article 3 of Chapter 17, relating to membership in and
 317 contributions to the Peace Officers' Annuity and Benefit Fund, by revising Code Section
 318 47-17-44, relating to amount of dues and deadline and minimum period for payments, as
 319 follows:

320 "47-17-44.

321 ~~(a) On and after July 1, 2021, each member shall pay monthly dues into the fund in an~~
 322 ~~amount to be determined annually by the board that shall be at least \$25.00, but shall not~~

323 ~~exceed \$50.00. The employer of each member shall pay to the fund monthly dues in the~~
324 ~~amount of \$100.00 for each member employed by such employer.~~

325 (b) ~~On and after July 1, 2024, each member shall pay monthly dues into the fund in an~~
326 ~~amount to be determined annually by the board that shall be at least \$35.00, but shall not~~
327 ~~exceed \$70.00. The payment of monthly dues provided for in subsection (a) of this Code~~
328 ~~section shall be in addition to any other employer contribution to the fund required by this~~
329 ~~chapter.~~

330 (c) ~~The base amount of monthly dues established pursuant to this Code section shall apply~~
331 ~~uniformly to all members.~~

332 (d) ~~The board shall determine the monthly dues amount based on:~~

333 (1) ~~The recommendation of the actuary of the board;~~

334 (2) ~~The maintenance of the actuarial soundness of the fund in accordance with the~~
335 ~~minimum funding standards provided in Code Section 47-20-10 or such higher standards~~
336 ~~as may be adopted by the board; and~~

337 (3) ~~Such other factors as the board determines relevant.~~

338 (e) ~~Each month's dues shall be paid not later than the tenth day of that month. Any~~
339 ~~member of the fund who becomes delinquent in payment of dues by failure to pay the~~
340 ~~prescribed amount by the tenth of any month shall be notified of such delinquency by the~~
341 ~~executive director on the tenth of the following month. If payment is not received by the~~
342 ~~tenth of the next month, the member shall be removed from active status in the fund and~~
343 ~~notified by mail. Any member who is dropped for nonpayment of dues shall have six~~
344 ~~months from the last fully paid month to reinstate their membership. The member shall~~
345 ~~pay all back dues together with a \$100.00 reinstatement fee to avoid a break in service. No~~
346 ~~previously verified creditable service credit will be lost upon reinstatement. After the~~
347 ~~six-month reinstatement period has expired, credit for prior service may only be obtained~~
348 ~~by tendering to the board an amount equal to the full actuarial cost of such time as~~

349 ~~calculated by the actuary for the fund only after the member has resumed monthly~~
350 ~~payments.~~

351 (f)(d) Each member shall be required to pay such dues or have such dues paid by his or her
352 employer for a minimum period of ten years, or 15 years for individuals who became
353 members on or after July 1, 2010, before being eligible to receive the retirement benefits
354 under this chapter."

355 **SECTION 11.**

356 Said title is further amended in Article 6 of Chapter 17, relating to retirement benefits and
357 disability benefits, by revising Code Section 47-17-83, relating to refunds of membership
358 dues, eligibility for reinstatement, and refunds of overpaid dues, as follows:

359 "47-17-83.

360 (a) Upon application of any person who is or has been a member, the board may provide
361 for a refund to such person of 100 percent of all dues paid by such person for periods of
362 service which qualify as creditable service under this chapter.

363 (b) A member who takes a refund shall not be eligible to be reinstated to membership and
364 shall not be eligible to receive credit for service rendered before ~~they~~ he or she again
365 ~~become~~ becomes a member. After a period of at least six months after taking a refund,
366 ~~they~~ he or she may apply for new membership, subject to other terms and conditions set
367 forth in this chapter and any lawful rules and regulations adopted by the board relating to
368 membership.

369 (c) The board may refund 100 percent of any overpayment of dues paid by any person for
370 any period of membership service during which it is determined that such person was not
371 a peace officer, and ~~they are~~ he or she is not entitled to credit for such period of service.

372 (d) No money contributed to the fund on behalf of a member by an employer shall be
373 refundable to the member."

374

SECTION 12.

375 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
376 tobacco and vaping products, is amended by revising Code Section 48-11-2, relating to
377 excise tax imposed, rates for tobacco and vaping products, exemptions, collection and
378 payment, and tax separately identified, as follows:

379 "48-11-2.

380 (a) An excise tax, in addition to all other taxes of every kind imposed by law, is imposed
381 upon the sale, receipt, purchase, possession, consumption, handling, distribution, or use of
382 cigars, cigarettes, loose or smokeless tobacco, alternative nicotine products, and vapor
383 products in this state at the following rates:

384 (1) Little cigars: two and one-half mills each;

385 (2) All cigars other than little cigars: 23 percent of the wholesale cost price, exclusive
386 of any trade, cash, or other discounts or any promotion, advertising, display, or similar
387 allowances;

388 (3) Cigarettes: ~~37¢~~ 57¢ per pack of 20 cigarettes and a like rate, pro rata, for other size
389 packages;

390 (4) Loose or smokeless tobacco: 10 percent of the wholesale cost price, exclusive of any
391 trade, cash, or other discounts or any promotion, advertising, display, or similar
392 allowances;

393 (5) Consumable vapor products in a closed system: 5¢ per fluid milliliter;

394 (6) Consumable vapor products in an open system: 7 percent of the wholesale cost price,
395 exclusive of any trade, cash, or other discounts or any promotion, advertising, display,
396 or similar allowances; and

397 (7) Vapor devices that contain any consumable vapor product at the time of sale and
398 which are not designed or intended to be reused or refilled: 7 percent of the wholesale
399 cost price, exclusive of any trade, cash, or other discounts or any promotion, advertising,
400 display, or similar allowances.

401 (b) When the retail selling price is referred to in this chapter as the basis for computing the
402 tax, it is intended to mean the ordinary retail selling price of the article to the consumer
403 before adding the amount of the tax.

404 (c)(1) The taxes imposed by this chapter are levied on the purchase or use of cigars,
405 cigarettes, or loose or smokeless tobacco by the state or any department, institution, or
406 agency of the state and by the political subdivisions of the state and their departments,
407 institutions, and agencies.

408 (2) The taxes imposed by this chapter are not imposed on cigars, cigarettes, or loose or
409 smokeless tobacco purchased exclusively for use by the patients at the Georgia War
410 Veterans Home and the Georgia War Veterans Nursing Home. This paragraph shall
411 stand repealed and reserved on December 31, 2029.

412 (d) The taxes imposed by this chapter are not levied on cigars, cigarettes, loose or
413 smokeless tobacco, alternative nicotine products, or vapor products, the purchase or use of
414 which this state is prohibited from taxing under the Constitution or statutes of the United
415 States.

416 (e) The taxes imposed by this chapter shall be advanced and paid by the dealer or
417 distributor licensed pursuant to this chapter to the commissioner for deposit and
418 distribution as provided in this chapter upon the first transaction within this state, whether
419 or not the transaction involves the ultimate purchaser or consumer. The licensed dealer or
420 distributor shall collect the tax on the first transaction within this state from the purchaser
421 or consumer, and the purchaser or consumer shall pay the tax to the dealer or distributor.
422 The dealer or distributor shall be responsible for the collection of the tax and the payment
423 of the tax to the commissioner. Whenever cigars, cigarettes, loose or smokeless tobacco,
424 alternative nicotine products, or vapor products are shipped from outside this state to
425 anyone other than a distributor, the person receiving the cigars, cigarettes, loose or
426 smokeless tobacco, alternative nicotine products, or vapor products shall be deemed to be
427 a distributor and shall be responsible for the tax on the cigars, cigarettes, loose or

428 smokeless tobacco, alternative nicotine products, or vapor products and the payment of the
429 tax to the commissioner. No tobacco products, alternative nicotine products, or vapor
430 products shall be received in, sold in, or shipped into this state unless lawfully obtained
431 from a person licensed pursuant to this chapter or from an importer with a valid permit
432 issued pursuant to 26 U.S.C. Section 5712.

433 (f) The amount of taxes advanced and paid to the state as provided in this Code section
434 shall be added to and collected as a part of the sales price of the cigars, cigarettes, loose or
435 smokeless tobacco, alternative nicotine products, or vapor products sold or distributed. The
436 amount of the tax shall be stated separately from the price of the cigars, cigarettes, loose
437 or smokeless tobacco, alternative nicotine products, or vapor products.

438 (g) The cigars, cigarettes, loose or smokeless tobacco, alternative nicotine products, and
439 vapor products tax imposed shall be collected only once upon the same cigars, cigarettes,
440 loose or smokeless tobacco, alternative nicotine products, or vapor products.

441 (h) It is the intent of the General Assembly that the state proceeds derived from 20¢ of the
442 per pack tax on cigarettes levied pursuant to paragraph (3) of subsection (a) of this Code
443 section are to be appropriated annually to fund the Georgia Firefighters' Pension Fund and
444 Peace Officers' Annuity and Benefit Fund. Upon request by the chairperson of the House
445 Committee on Appropriations or Senate Appropriations Committee, the department shall
446 report the amount of such proceeds derived in the prior fiscal year."

447

SECTION 13.

448 In accordance with the requirements of Article III, Section IX, Paragraph VI(r) of the
449 Constitution of Georgia, this Act shall not become law and shall stand automatically repealed
450 if it does not receive the requisite two-thirds' majority vote in both the Senate and the House
451 of Representatives or the amount of the funds dedicated by this Act would cause the total
452 amount appropriated pursuant to such constitutional provision to equal or exceed 1 percent
453 of the previous fiscal year's state revenues subject to appropriations.

454

SECTION 14.

455 This Act shall become effective on July 1, 2026, only if it is determined to have been
456 concurrently funded as provided in Chapter 20 of Title 47 of the Official Code of Georgia
457 Annotated, the "Public Retirement Systems Standards Law"; otherwise, this Act shall not
458 become effective and shall be automatically repealed in its entirety on July 1, 2026, as
459 required by subsection (a) of Code Section 47-20-50.

460

SECTION 15.

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