

House Bill 1285

By: Representatives Cheokas of the 151<sup>st</sup>, Stephens of the 164<sup>th</sup>, Barrett of the 24<sup>th</sup>, Williams of the 148<sup>th</sup>, Hong of the 103<sup>rd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to revise provisions limiting the number of local sales and use taxes by  
3 authorizing counties to collect an enhanced homestead option sales tax as well as a local  
4 option sales tax; to provide for related matters; to repeal conflicting laws; and for other  
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
9 taxes, is amended in Code Section 48-8-6, relating to prohibition of political subdivisions  
10 from imposing various taxes, ceiling on local sales and use taxes, and taxation of mobile  
11 telecommunications, by revising paragraph (1) of subsection (a) as follows:

12 "(a)(1) Except as provided in this subsection, on and after July 1, 2024, there shall not  
13 be imposed in any jurisdiction in this state or on any transaction in this state local sales  
14 taxes, local use taxes, or local sales and use taxes in excess of 2 percent. For purposes  
15 of such 2 percent limitation, the taxes affected are any sales tax, use tax, or sales and use  
16 tax which is levied in an area consisting of less than the entire state, however authorized,

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17 including such taxes authorized by or pursuant to constitutional amendment, and  
18 regardless of whether another provision of law purports to the contrary except for the  
19 following:

20 (A) A 1 percent sales and use tax for educational purposes exempted from such  
21 limitation under Article VIII, Section VI, Paragraph IV of the Constitution;

22 (B) Up to 1 percent in aggregate of any of the transportation related sales and use taxes  
23 authorized under Articles 5, 5A, and 5B of this chapter and Article 2 of Chapter 9 of  
24 Title 32, and in a county in which a tax is levied and collected pursuant to Part 2 of  
25 Article 2A of this chapter, any tax levied for purposes of a metropolitan area system of  
26 public transportation, as authorized by the amendment to the Constitution set out at  
27 Georgia Laws, 1964, page 1008, the continuation of such amendment under Article XI,  
28 Section I, Paragraph IV(d) of the Constitution, and the laws enacted pursuant to such  
29 constitutional amendment; and

30 (C) Up to 1 percent in aggregate of any sales and use taxes authorized under Code  
31 Section 48-8-96, Code Section 48-8-97, Article 2A, Article 2B of this chapter, Part 3  
32 of Article 3 of this chapter, and Article 4 of this chapter."

33 **SECTION 2.**

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