

Senate Bill 10EX

By: Senators Hufstetler of the 52nd, Tillery of the 19th, Brass of the 6th, Echols of the 49th, Harbin of the 16th 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 require that any existing special district option sales and use tax  
3 (FLOST) cease to be imposed and levied immediately prior to the imposition of any local  
4 homestead option sales tax (LHOST) within the special district conterminous with the same  
5 county; to revise the timing for the commencement of the LHOST; to provide for an effective  
6 date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
10 taxes, is amended in Article 2B, relating to special district option sales and use tax (FLOST),  
11 by adding a new Code section to read as follows:

12 "48-8-109.43.

13 Notwithstanding any other provision of this article, or any resolution, ordinance,  
14 intergovernmental agreement, or referendum authorizing the imposition of a sales and use  
15 tax pursuant to this article, a tax in effect within a special district conterminous with a  
16 county pursuant to this article shall cease to be imposed and levied as of the last moment

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17 of the day immediately preceding the commencement of the levy of a sales and use tax  
18 authorized under the provisions of Article 2C of this chapter in the special district  
19 conterminous with such county."

20 **SECTION 2.**

21 Said chapter is further amended in Article 2C, relating to local homestead option sales tax  
22 (LHOST), by revising subsection (a) of Code Section 48-8-109.52, relating to levying of tax,  
23 submission to voters, and restriction on levying taxes, as follows:

24 "(a) Subject to the requirements of this article and the sales tax rate limitations imposed  
25 by Code Section 48-8-6, ~~beginning January 1, 2028~~, there shall be imposed within any  
26 special district a special sales and use tax to be levied and collected to fund homestead  
27 exemptions from ad valorem taxes imposed by eligible local governments on homestead  
28 property within the special district. Any such tax shall be known as an 'LHOST.'"

29 **SECTION 3.**

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

32 **SECTION 4.**

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