

House Bill 1115 (COMMITTEE SUBSTITUTE)

By: Representatives Williams of the 148th, Kelley of the 16th, Crowe of the 118th, Blackmon of the 146th, Horner of the 3rd, 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 remove the prohibition of simultaneously levying a LOST and a
3 HOST; to revise provisions for the maximum allowable sales and use tax rate; to provide for
4 intergovernmental agreements, local authorization, administration, collection, and
5 distribution of proceeds regarding a HOST; to phase out certain local sales taxes and
6 authorize a new flexible penny local option sales tax ('FLOST') for the purpose of property
7 tax relief; to provide for definitions; to provide for authorization of tax and applicability; to
8 provide for local authorization and referenda; to provide for imposition and termination of
9 tax; to provide for administration and collection of tax; to provide for returns; to provide for
10 distribution of tax proceeds; to provide for personal property in other jurisdictions; to
11 prohibit taxation of products ordered and delivered outside of jurisdiction; to prohibit
12 taxation of certain construction materials; to provide for rules and regulations; to provide for
13 impact on other taxes; to provide for audits and reports; to provide for the withholding of
14 funds by the state under certain circumstances; to amend Article 2 of Chapter 9 of Title 32
15 of the Official Code of Georgia Annotated, relating to the Metropolitan Atlanta Rapid Transit
16 Authority (MARTA), so as to remove provisions exempting certain retail sales and use taxes
17 from the cap on local sales taxes; to provide for related matters; to provide an effective date;
18 to repeal conflicting laws; and for other purposes.

H. B. 1115 (SUB)

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

20 SECTION 1.

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

25 "48-8-6.

26 ~~(a) There shall not be imposed in any jurisdiction in this state or on any transaction in this~~
 27 ~~state local sales taxes, local use taxes, or local sales and use taxes in excess of 2 percent.~~
 28 ~~For purposes of this prohibition, the taxes affected are any sales tax, use tax, or sales and~~
 29 ~~use tax which is levied in an area consisting of less than the entire state, however~~
 30 ~~authorized, including such taxes authorized by or pursuant to constitutional amendment,~~
 31 ~~except that the following taxes shall not count toward or be subject to such 2 percent~~
 32 ~~limitation:~~

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

35 ~~(2) Any tax levied for purposes of a metropolitan area system of public transportation,~~
 36 ~~as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page~~
 37 ~~1008; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)~~
 38 ~~of the Constitution; and the laws enacted pursuant to such constitutional amendment;~~
 39 ~~provided, however, that the exception provided for under this paragraph shall only apply:~~

40 ~~(A) In a county in which a tax is being imposed under subparagraph (a)(1)(D) of Code~~
 41 ~~Section 48-8-111 in whole or in part for the purpose or purposes of a water capital~~
 42 ~~outlay project or projects, a sewer capital outlay project or projects, a water and sewer~~
 43 ~~capital outlay project or projects, water and sewer projects and costs as defined under~~
 44 ~~paragraph (4) of Code Section 48-8-200, or any combination thereof and with respect~~

- 45 to which the county has entered into an intergovernmental contract with a municipality,
46 in which the average waste-water system flow of such municipality is not less than 85
47 million gallons per day, allocating proceeds to such municipality to be used solely for
48 water and sewer projects and costs as defined under paragraph (4) of Code Section
49 48-8-200. The exception provided for under this subparagraph shall apply only during
50 the period the tax under such subparagraph (a)(1)(D) is in effect. The exception
51 provided for under this subparagraph shall not apply in any county in which a tax is
52 being imposed under Article 2A of this chapter;
- 53 (B) In a county in which the tax levied for purposes of a metropolitan area system of
54 public transportation is first levied after January 1, 2010, and before January 1, 2021.
55 Such tax shall not apply to the following:
- 56 (i) The sale or use of jet fuel; and
57 (ii) The sale of motor vehicles; or
- 58 (C) In a county in which a tax is levied and collected pursuant to Part 2 of Article 2A
59 of this chapter;
- 60 (3) In the event of a rate increase imposed pursuant to Code Section 48-8-96, only the
61 amount in excess of the initial 1 percent sales and use tax and in the event of a newly
62 imposed tax pursuant to Code Section 48-8-96, only the amount in excess of a 1 percent
63 sales and use tax;
- 64 (4) A sales and use tax levied under Article 4 of this chapter;
- 65 (5) Either a sales and use tax levied under Article 5 of this chapter or a sales and use tax
66 levied under Article 5B of this chapter;
- 67 (6) A sales and use tax levied under Article 5A of this chapter;
- 68 (7) A sales and use tax levied under Article 2 of Chapter 9 of Title 32; and
69 (8) A sales and use tax levied under Part 3 of Article 3 of this chapter.

70 ~~If the imposition of any otherwise authorized local sales tax, local use tax, or local sales~~
71 ~~and use tax would result in a tax rate in excess of that authorized by this subsection, then~~
72 ~~such otherwise authorized tax may not be imposed.~~

73 (a)(1) Except as provided in this subsection, on and after July 1, 2024, there shall not be
74 imposed in any jurisdiction in this state or on any transaction in this state local sales
75 taxes, local use taxes, or local sales and use taxes in excess of 3 percent. For purposes
76 of this limitation, the taxes affected are any sales tax, use tax, or sales and use tax which
77 is levied in an area consisting of less than the entire state, however authorized, including
78 such taxes authorized by or pursuant to constitutional amendment, except for:

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

81 (B) Up to 1 percent in aggregate of any of the transportation related sales and use taxes
82 authorized under Articles 5, 5A, and 5B of this chapter and Article 2 of Chapter 9 of
83 Title 32; and

84 (C) A sales and use tax levied under Article 4 of this chapter.

85 (2) Any tax that does not comply with the limitations provided in paragraph (1) of this
86 subsection as of July 1, 2024, but did comply with the law in effect prior to July 1, 2024,
87 shall be allowed to continue as authorized under laws that existed prior to July 1, 2024;
88 provided, however, that upon the expiration or termination of any such tax, such tax shall
89 not be renewed and the jurisdiction that levied such tax shall be fully subject to the
90 limitations imposed by this subsection.

91 (3) This subsection shall not limit the imposition of any local excise tax, which is
92 separately authorized under Chapter 13 of this title.

93 (4) Except as provided in paragraph (2) of this subsection, if the imposition of any
94 otherwise authorized local sales tax, local use tax, or local sales and use tax would result
95 in a tax rate in excess of that authorized by this subsection, then such otherwise
96 authorized tax shall not be imposed."

97 **SECTION 2.**

98 Said chapter is further amended by revising subsection (e) of Code Section 48-8-102, relating
99 to creation of special districts, levying of tax, use of proceeds of tax, and restriction on
100 levying taxes, as follows:

101 "(e) On and after July 1, 2024, such sales and use tax shall only be levied in a special
102 district following the execution of an intergovernmental agreement among the governing
103 authorities of the county and the qualified municipalities within the special district that
104 represent at least 50 percent of the total municipal population of the special district and
105 following the enactment of a local Act which provides for a homestead exemption for such
106 county and all municipalities within the special district in an amount to be determined from
107 the amount of sales and use tax collected under this part. Such homestead exemption shall
108 commence with taxable years beginning on or after January 1 of the year immediately
109 following the first complete calendar year in which the sales and use tax under this part is
110 levied. Any such intergovernmental agreement shall specify the distribution of the
111 proceeds of the sales and use tax collected and the methodology for calculation of the
112 homestead exemption. Any such local Act shall incorporate by reference the terms and
113 conditions specified under this part. Any such local Act shall not be subject to the
114 provisions of Code Section 1-3-4.1. Any such homestead exemption under this part shall
115 be in addition to and not in lieu of any other homestead exemption applicable to county
116 taxes for county purposes within the special district. Notwithstanding any provision of
117 such local Act to the contrary, the referendum which shall otherwise be required to be
118 conducted under such local Act shall only be conducted if the resolution required under
119 subsection (a) of Code Section 48-8-103 is adopted prior to the issuance of the call for the
120 referendum under the local Act by the election superintendent. If such resolution is not
121 adopted by that date, the referendum otherwise required to be conducted under the local
122 Act shall not be conducted.

123 ~~(f) No sales and use tax shall be levied in a special district under this part in which a tax~~
124 ~~is levied and collected under Article 2 of this chapter."~~

125 **SECTION 3.**

126 Said chapter is further amended by adding a new Code section to read as follows:

127 "48-8-104.1.

128 (a) This Code section shall be applicable to any sales and use tax levied pursuant to this
129 part on or after July 1, 2024.

130 (b) The sales and use tax levied pursuant to this part shall be exclusively administered and
131 collected by the commissioner for the use by and benefit of each county whose
132 geographical boundary is conterminous with that of a special district created pursuant to
133 this part. Such administration and collection shall be accomplished in the same manner and
134 subject to the same applicable provisions, procedures, and penalties provided in Article 1
135 of this chapter, except that the sales and use tax provided for in this part shall be applicable
136 to sales of motor fuels as prepaid local tax as such term is defined in Code Section 48-8-2;
137 provided, however, that all moneys collected from each taxpayer by the commissioner shall
138 be first applied to such taxpayer's liability for taxes owed the state. Dealers shall be
139 allowed a percentage of the amount of the sales and use tax due and accounted for and shall
140 be reimbursed in the form of a deduction in submitting, reporting, and paying the amount
141 due if such amount is not delinquent at the time of payment. Such dealer deduction shall
142 be at the rate and subject to the requirements specified under subsections (b) through (f)
143 of Code Section 48-8-50.

144 (c) Each sales and use tax return remitting sales and use taxes collected under this part
145 shall separately identify the location of each retail establishment at which any of the sales
146 and use taxes remitted were collected and shall specify the amount of sales and the amount
147 of taxes collected at each establishment for the period covered by the return to facilitate the

148 determination by the commissioner that all sales and use taxes imposed by this part are
 149 collected and distributed according to situs of sale.

150 (d) The proceeds of the sales and use tax collected by the commissioner in each special
 151 district under this part shall be disbursed as soon as practicable after collection as follows:

152 (1) One percent of the amount collected shall be paid into the general fund of the state
 153 treasury in order to defray the costs of administration; and

154 (2) The remaining proceeds of the tax shall be distributed to the governing authority of
 155 the county whose geographical boundary is conterminous with that of the special district,
 156 and such governing authority shall thereafter distribute the proceeds in accordance with
 157 this paragraph. Unless the county and all qualified municipalities agree otherwise by
 158 execution of the intergovernmental agreement required by subsection (e) of Code Section
 159 48-8-102, the proceeds of the sales and use tax shall be distributed in such amounts as
 160 necessary to provide for a homestead exemption from the levy of ad valorem tax by the
 161 county and all qualified municipalities, and in determining such amounts and such
 162 exemptions, the ratio of the total millage of the levy and the amount of such levy reduced
 163 by the exemption shall be the same for the county and each qualified municipality."

164 **SECTION 4.**

165 Said chapter is further amended by revising Article 3, relating to county sales and use taxes,
 166 by adding a new part to read as follows:

167 "Part 1A

168 48-8-125.

169 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
 170 Constitution of this state, there are created within this state 159 special districts. The

171 geographical boundaries of each county shall correspond with and shall be conterminous
172 with the geographical boundary of the 159 special districts.

173 (b) The territory of each special district shall include all of the territory within the county
174 including all municipalities, to the extent the municipal boundaries lie within the
175 geographical boundaries of the county and any consolidated government.

176 48-8-126.

177 (a) The General Assembly shall be authorized by local Act, subject to the requirement of
178 approval by local referendum and the other requirements of this part, to impose within any
179 given special district a special sales and use tax for a limited period of time for the limited
180 purpose of property tax relief. Such tax shall be known as the flexible penny local option
181 sales tax (FLOST).

182 (b) Except as to rate, a tax imposed under this part shall correspond to the tax imposed by
183 Article 1 of this chapter. No item or transaction which is not subject to taxation under
184 Article 1 of this chapter shall be subject to a tax imposed under this part, except that a tax
185 imposed under this part shall apply to sales of motor fuels as prepaid local tax as defined
186 in Code Section 48-8-2 and shall be applicable to the sale of food and food ingredients and
187 alcoholic beverages as provided for in Code Section 48-8-3.

188 (c) The special sales and use tax provided for in subsection (a) of this Code section may
189 be imposed by a special district in 0.05 percent increments, but in no event shall such tax
190 exceed 1 percent in total. The levy of such tax upon sales of motor fuels as defined in
191 Code Section 48-9-2 shall only be imposed on the retail sales price of the motor fuel which
192 is not more than \$3.00 per gallon.

193 (d)(1) Prior to the passage of a local act as provided for in subsection (a) of this Code
194 section and issuance of the call for the referendum, the governing authority of the county
195 whose geographical boundary is conterminous with that of the special district or the
196 governing authority of any municipality located wholly or partially within the district

197 may adopt a resolution calling for the tax authorized under this part. Following the
198 adoption of such resolution, the governing authority that desires to have a tax under this
199 part levied shall deliver or mail a written notice to the chief elected official in each
200 municipality located within the special district, and, if applicable, the governing authority
201 of the county. Such notice shall contain the date, time, place, and purpose of a meeting
202 at which the governing authorities of the county and of each municipality are to meet to
203 discuss the levy of the tax under this part. Such notice shall be delivered or mailed at
204 least ten days prior to the date of the meeting. Following such meeting, the governing
205 authority of the county within the special district and the governing authority or
206 authorities representing at least 50 percent of the special district's municipal population
207 may enter into an intergovernmental agreement. Such intergovernmental agreement shall
208 specify the rate of the tax and the maximum period of time of the tax.

209 (2) Notwithstanding the fact that an intergovernmental agreement shall not contain an
210 execution in behalf of one or more municipalities within the special district, if the
211 combined total of the populations of all such absent municipalities is less than one-half
212 of the aggregate population of all municipalities located within the special district, the
213 submitting political subdivisions shall, in behalf of the absent municipalities, specify a
214 percentage of that portion of the remaining proceeds which each such municipality shall
215 receive, which percentage shall not be less than that proportion which each absent
216 municipality's population bears to the total population of all municipalities within the
217 special district multiplied by that portion of the remaining proceeds which are received
218 by all municipalities within the special district.

219 48-8-127.

220 (a) Each local Act that imposes the tax authorized by this part within a special district shall
221 specify the maximum period of time of the tax, to be stated in calendar years or calendar
222 quarters not to exceed five years in total.

223 (b) Each such local Act shall prescribe that the county election superintendent shall issue
224 the call for an election for the purpose of submitting the question of the imposition of the
225 tax authorized by this part to the voters of the county. The call for and conduct of any such
226 election shall be in the manner authorized under Code Section 21-2-540, on a date specified
227 by the local Act from among the dates allowed under paragraph (2) of subsection (c) of
228 Code Section 21-2-540. Such election superintendent shall cause the date and purpose of
229 the election to be published once a week for four weeks immediately preceding the date of
230 the election in the legal organ of the county or in a newspaper having general circulation
231 in the county at least equal to that of the legal organ.

232 (c) The exact ballot language shall be prescribed in the local Act which imposes the tax
233 authorized by this part, but shall contain, at a minimum, the purpose of the tax, the rate of
234 the tax, and the duration for which the tax shall be imposed.

235 (d) All persons desiring to vote in favor of imposing the tax shall vote 'Yes' and all persons
236 opposed to levying the tax shall vote 'No.' If more than one-half of the votes cast are in
237 favor of imposing the tax, then the tax shall be imposed as provided in this part; otherwise,
238 the tax shall not be imposed and the question of imposing the tax shall not again be
239 submitted to the voters of the special district until after 12 months immediately following
240 the month in which the election was held; provided, however, that, if an election date
241 authorized under paragraph (2) of subsection (c) of Code Section 21-2-540 occurs during
242 the twelfth month immediately following the month in which such election was held, the
243 question of imposing the tax may be submitted to the voters of the special district on such
244 date. The county election superintendent shall hold and conduct the election under the
245 same rules and regulations as govern special elections. Such election superintendent shall
246 canvass the returns, declare the result of the election, and certify the result to the Secretary
247 of State and to the commissioner. The expense of the election shall be paid from county
248 funds.

249 48-8-128.

250 (a)(1) If the imposition of the tax is approved by referendum, the tax shall be imposed
251 on the first day of the next succeeding calendar quarter which begins more than 80 days
252 after the date of the election at which the tax was approved by the voters.

253 (2) With respect to services that are regularly billed on a monthly basis, however, the
254 resolution or ordinance imposing the tax shall become effective and the tax shall apply
255 to the first regular billing period coinciding with or following the effective date specified
256 in paragraph (1) of this subsection. A certified copy of the ordinance or resolution
257 imposing the tax shall be forwarded to the commissioner to ensure it is received within
258 five business days after certification of the election results.

259 (b) The tax shall cease to be imposed on the final day of the maximum period of time
260 specified for the imposition of the tax.

261 (c)(1) A jurisdiction may impose one or more taxes authorized by this part, but in no
262 event shall a jurisdiction impose taxes under this part that in aggregate exceed 1 percent.

263 (2) For any special district in which a tax authorized by this part is in effect may, while
264 such tax is in effect, the General Assembly may pass a local Act calling for a
265 reimposition of a tax as authorized by this part upon the termination of the tax then in
266 effect, and a referendum may be held for this purpose while the tax is in effect.
267 Proceedings for such reimposition shall be in the same manner as proceedings for the
268 initial imposition of the tax as provided for in Code Section 48-8-127. Such newly
269 authorized tax shall not be imposed until the expiration of the tax then in effect.

270 48-8-129.

271 A tax levied pursuant to this part shall be exclusively administered and collected by the
272 commissioner for the use and benefit of the special district imposing the tax. Such
273 administration and collection shall be accomplished in the same manner and subject to the
274 same applicable provisions, procedures, and penalties provided in Article 1 of this chapter

275 except that the sales and use tax provided in this part shall be applicable to sales of motor
276 fuels as prepaid local tax as defined in Code Section 48-8-2; provided, however, that all
277 moneys collected from each taxpayer by the commissioner shall be applied first to such
278 taxpayer's liability for taxes owed the state; and provided, further, that the commissioner
279 may rely upon a representation by or in behalf of the county government or the Secretary
280 of State that such a tax has been validly imposed, and the commissioner and the
281 commissioner's agents shall not be liable to any person for collecting any such tax which
282 was not validly imposed. Dealers shall be allowed a percentage of the amount of the tax
283 due and accounted for and shall be reimbursed in the form of a deduction in submitting,
284 reporting, and paying the amount due if such amount is not delinquent at the time of
285 payment. Such dealer deduction shall be at the rate and subject to the requirements
286 specified under subsections (b) through (f) of Code Section 48-8-50.

287 48-8-130.

288 Each sales and use tax return remitting sales and use taxes collected under this part shall
289 separately identify the location of each retail establishment at which any of the sales and
290 use taxes remitted were collected and shall specify the amount of sales and the amount of
291 taxes collected at each establishment for the period covered by the return to facilitate the
292 determination by the commissioner that all sales and use taxes imposed by this part are
293 collected and distributed according to situs of sale.

294 48-8-131.

295 The proceeds of the tax collected by the commissioner under this part shall be disbursed
296 as soon as practicable after collection as follows:

297 (1) One percent of the amount collected shall be paid into the general fund of the state
298 treasury to defray the costs of administration; and

299 (2) The remaining proceeds of the tax shall be distributed to the county whose boundary
300 is conterminous with the boundary of the special district to be distributed thereafter by
301 such county among the political subdivisions within the special district in accordance
302 with the distribution schedule, which shall be prescribed in the local Act imposing the
303 tax.

304 48-8-132.

305 Where a local sales or use tax has been paid with respect to tangible personal property by
306 the purchaser either in another local tax jurisdiction within the state or in a tax jurisdiction
307 outside the state, the tax may be credited against the tax authorized to be imposed by this
308 part upon the same property. If the amount of sales or use tax so paid is less than the
309 amount of the use tax due under this part, the purchaser shall pay an amount equal to the
310 difference between the amount paid in the other tax jurisdiction and the amount due under
311 this part. The commissioner may require such proof of payment in another local tax
312 jurisdiction as the commissioner deems necessary and proper. No credit shall be granted,
313 however, against the tax imposed under this part for tax paid in another jurisdiction if the
314 tax paid in such other jurisdiction is used to obtain a credit against any other local sales and
315 use tax levied in the special district or any political subdivision within the special district;
316 and taxes so paid in another jurisdiction shall be credited first against the tax levied under
317 Article 2 of this chapter, if applicable, then against the tax levied under Part 1 of Article
318 3 of this chapter, if applicable, then against the tax levied under Part 2 of Article 3 of this
319 chapter, if applicable, and then against the tax levied under this part.

320 48-8-133.

321 No tax provided for in this part shall be imposed upon the sale of tangible personal
322 property which is ordered by and delivered to the purchaser at a point outside the
323 geographical area of the special district in which the tax is imposed regardless of the point

324 at which title passes, if the delivery is made by the seller's vehicle, and including United
325 States mail or common carrier or by a private or contract carrier licensed by the Federal
326 Motor Carrier Safety Administration or the Georgia Department of Public Safety.

327 48-8-134.

328 No tax provided for in this part shall be imposed upon the sale or use of building and
329 construction materials when the contract for which the materials are purchased or used was
330 advertised for bid prior to the voters' approval of the levy of the tax and the contract was
331 entered into as a result of a bid actually submitted in response to the advertisement prior
332 to approval of the levy of the tax.

333 48-8-135.

334 The commissioner shall have the power and authority to promulgate such rules and
335 regulations as shall be necessary for the effective and efficient administration and
336 enforcement of the collection of the tax authorized by this part.

337 48-8-136.

338 The tax authorized by this part shall be in addition to any other local sales and use tax. The
339 imposition of any other local sales and use tax within a county, municipality, or special
340 district shall not affect the authority of a county, municipality, or special district to impose
341 the tax authorized by this part, and the imposition of the tax authorized by this part shall
342 not affect the imposition of any otherwise authorized local sales and use tax within a
343 county, municipality, or special district.

344 48-8-137.

345 (a) Any proceeds received by a political subdivision from the tax authorized by this part
346 shall be used by such political subdivision exclusively for tax relief and in conjunction with
347 all limitations provided in the local Act authorizing the tax for such political subdivision.

348 (b)(1) All proceeds of the tax authorized by this part that are received by any political
349 subdivision shall be kept in a separate account from other funds of the political
350 subdivision and shall not in any manner be commingled with other funds of such political
351 subdivision prior to expenditure. No amount of such funds shall be used in any way to
352 supplant or reduce other funding which was in place for the approved purpose, as of the
353 fiscal year of the given political subdivision immediately prior to the adoption of the
354 resolution calling for the tax.

355 (2)(A) Each taxpayer's ad valorem tax bill shall clearly state the dollar amount by
356 which the property tax has been reduced as a result of the imposition of the tax imposed
357 under this part.

358 (B) The roll-back rate for the political subdivision, which is calculated under Code
359 Section 48-5-32.1, shall be reduced annually by the millage equivalent of the net
360 proceeds of the tax that were received by the political subdivision during the prior
361 taxable year.

362 (c) The governing authority of each political subdivision levying the tax authorized by this
363 part shall maintain a record of every expenditure for which the proceeds of such tax have
364 been used by such political subdivision and shall include a summarized accounting of all
365 expenditures of such proceeds over the prior fiscal year in such political subdivision's
366 regular annual audit otherwise required by law. The auditor shall verify and test
367 expenditures sufficient to provide assurances that the schedule is fairly presented in relation
368 to the financial statements. The auditor's report on the financial statements shall include
369 an opinion or disclaimer of opinion as to whether the accounting is presented fairly in all
370 material respects in relation to the financial statements taken as a whole.

371 48-8-138.
 372 If any political subdivision is not in compliance with the use of the proceeds of a tax levied
 373 under this part, the commissioner shall not certify the tax digest of such political
 374 subdivision until it complies with this part."

375 **SECTION 5.**

376 Article 2 of Chapter 9 of Title 32 of the Official Code of Georgia Annotated, relating to the
 377 Metropolitan Atlanta Rapid Transit Authority (MARTA), is amended by revising subsection
 378 (a) of Code Section 32-9-14, relating to procedures, conditions, and limitations for levy of
 379 additional retail sales and use tax by City of Atlanta for MARTA services, as follows:

380 "(a) Any provisions to the contrary in the MARTA Act notwithstanding and pursuant to
 381 the authority granted under a provision of the Constitution enacted by Ga. L. 1964, p. 1008,
 382 the city shall be authorized to levy a retail sales and use tax up to 0.50 percent under the
 383 provisions set forth in this Code section. Such tax shall be in addition to any tax which is
 384 currently authorized and collected under the MARTA Act. The city may elect to hold a
 385 referendum in 2016 as provided for by this Code section by the adoption of a resolution or
 386 ordinance by its governing body on or prior to June 30, 2016; provided, however, that if
 387 the city does not adopt a resolution or ordinance on or prior to June 30, 2016, it may elect
 388 to hold a referendum at the November, 2017, municipal general election by the adoption
 389 of a resolution or ordinance by its governing body to that effect on or prior to June 30,
 390 2017. ~~Such additional tax shall not count toward any local sales tax limitation provided for~~
 391 ~~by Code Section 48-8-6.~~ Any tax imposed under this Code section at a rate of less than
 392 0.50 percent shall be in an increment of 0.05 percent. Any tax imposed under this Code
 393 section shall run concurrently as to duration of the levy with the 1 percent tax currently
 394 levied pursuant to the MARTA Act."

395 **SECTION 6.**

396 Said article is further amended by revising subsection (a) of Code Section 32-9-15, relating
397 to procedures, conditions, and limitations for levy of additional retail sales and use tax by
398 Fulton County for MARTA services, and transit oriented development, as follows:

399 "(a) Any provisions to the contrary in the MARTA Act notwithstanding and pursuant to
400 the authority granted under a provision of the Constitution enacted by Ga. L. 1964, p. 1008,
401 the governing authority of Fulton County shall be authorized to levy a retail sales and use
402 tax up to 0.20 percent in the portion of such county located outside the jurisdictional limits
403 of the city upon satisfaction of the provisions set forth in this Code section. Such tax shall
404 be in addition to any tax which is currently authorized and collected under the MARTA
405 Act. ~~Such additional tax shall not count toward any local sales tax limitation provided for~~
406 ~~by Code Section 48-8-6.~~ Such additional tax shall not be utilized to fund heavy rail. Any
407 tax imposed under this Code section at a rate of less than 0.20 percent shall be in an
408 increment of 0.05 percent. The minimum period of time for the imposition of the tax
409 imposed under this Code section shall be ten years and the maximum period of time for the
410 imposition shall not exceed 30 years."

411 **SECTION 7.**

412 This Act shall become effective on July 1, 2024.

413 **SECTION 8.**

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