

House Bill 1277

By: Representatives Sainz of the 180<sup>th</sup>, Hitchens of the 161<sup>st</sup>, Petrea of the 166<sup>th</sup>, Burchett of the 176<sup>th</sup>, Lumsden of the 12<sup>th</sup>, 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 the county special purpose local option sales tax (SPLOST), so as to  
3 authorize the use of the tax proceeds for certain public safety campaigns; to provide for  
4 limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to the county special purpose local option sales tax (SPLOST), is amended by  
9 revising paragraph (1) of subsection (a) of Code Section 48-8-111, relating to procedure for  
10 imposition of tax, as follows:

11 "(1) The purpose or purposes for which the proceeds of the tax are to be used and may  
12 be expended, which purpose or purposes may consist of capital outlay projects located,  
13 or a temporary public safety campaign as authorized by subparagraph (N) of this  
14 paragraph which occurs, within or outside, or both within and outside, any incorporated  
15 areas in the county in the special district or outside the county, as authorized by

16 subparagraph (B) of this paragraph for regional facilities, and which may include any of  
17 the following purposes:

18 (A) A capital outlay project consisting of road, street, and bridge purposes, which  
19 purposes may include sidewalks and bicycle paths;

20 (B) A capital outlay project or projects in the special district and consisting of a  
21 courthouse; administrative buildings; a civic center; a local or regional jail, correctional  
22 institution, or other detention facility; a library; a coliseum; local or regional solid waste  
23 handling facilities as defined under paragraph (27.1) or (35) of Code Section 12-8-22,  
24 as amended, excluding any solid waste thermal treatment technology facility, including,  
25 but not limited to, any facility for purposes of incineration or waste to energy direct  
26 conversion; local or regional recovered materials processing facilities as defined under  
27 paragraph (26) of Code Section 12-8-22, as amended; or any combination of such  
28 projects;

29 (C) A capital outlay project or projects which will be operated by a joint authority or  
30 authorities of the county and one or more qualified municipalities within the special  
31 district;

32 (D) A capital outlay project or projects; to be owned or operated or both either by the  
33 county, one or more qualified municipalities within the special district, one or more  
34 local authorities within the special district, or any combination thereof;

35 (E) A capital outlay project consisting of a cultural facility, a recreational facility, or  
36 a historic facility or a facility for some combination of such purposes;

37 (F) A water capital outlay project, a sewer capital outlay project, a water and sewer  
38 capital outlay project, or a combination of such projects; to be owned or operated or  
39 both by a county water and sewer district and one or more qualified municipalities in  
40 the county;

41 (G) The retirement of previously incurred general obligation debt of the county, one  
42 or more qualified municipalities within the special district, or any combination thereof;

- 43 (H) A capital outlay project or projects within the special district and consisting of  
44 public safety facilities, airport facilities, or related capital equipment used in the  
45 operation of public safety or airport facilities; or any combination of such purposes;
- 46 (I) A capital outlay project or projects within the special district; consisting of capital  
47 equipment for use in voting in official elections or referendums;
- 48 (J) A capital outlay project or projects within the special district consisting of any  
49 transportation facility designed for the transportation of people or goods, including, but  
50 not limited to, railroads, port and harbor facilities, mass transportation facilities, or any  
51 combination thereof;
- 52 (K) A capital outlay project or projects within the special district and consisting of a  
53 hospital or hospital facilities that are owned by a county, a qualified municipality, or  
54 a hospital authority within the special district and operated by such county,  
55 municipality, or hospital authority or by an organization which is tax exempt under  
56 Section 501(c)(3) of the Internal Revenue Code, which operates the hospital through  
57 a contract or lease with such county, municipality, or hospital authority;
- 58 (L) The repair of capital outlay projects, including, but not limited to, roads, streets,  
59 and bridges, located, in part or in whole, within the special district, that have been  
60 damaged or destroyed by a natural disaster;
- 61 (M) A capital outlay project or projects that are owned, operated, or administered by  
62 the state and located, in part or in whole, within the special district; ~~or~~
- 63 (N) A temporary public safety campaign that shall be limited to:
- 64 (i) A campaign for the recruitment, training, or retention of nonadministrative public  
65 safety professionals for a period not to exceed two years, provided that the allowable  
66 expenditures for this division shall be limited to advertising, placement agencies or  
67 recruitment specialists, one-time stipends, or enhanced stipends during training;
- 68 (ii) A campaign to recruit and train individuals with the specialized expertise to serve  
69 alongside law enforcement officers to assist with mental health issues of citizens;

70 (iii) A campaign to train publicly employed emergency medical technicians in  
71 methods of addressing mental health issues related to public safety;  
72 (iv) The purchase, maintenance, or operation of new public safety equipment or  
73 software that enhances the level of public safety services to the general public; or  
74 (v) The repair or upgrade of existing public safety equipment that enhances the level  
75 of public safety services to the general public; or  
76 (O) Any combination of two or more of the foregoing;  
77 provided, however, that a tax authorized under this part which is submitted to the voters  
78 for approval in connection with an equalized homestead option sales tax pursuant to Part  
79 2 of Article 2A of this chapter shall be used for transportation purposes which shall  
80 include roads, bridges, public transit, rails, airports, buses, seaports, and including  
81 without limitation road, street, and bridge purposes pursuant to paragraph (1) of  
82 subsection (b) of Code Section 48-8-121, for public safety facilities and related capital  
83 equipment used in the operation thereof, for debt service purposes for which a  
84 municipality used proceeds from the homestead option sales and use tax, and for the  
85 repair of capital outlay projects; provided, however, that the amount of proceeds used for  
86 the repair of capital outlay projects shall not exceed 15 percent of the total proceeds  
87 which are collected under this part for a capital outlay project or projects authorized  
88 under this paragraph;"

89 **SECTION 2.**

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