

House Bill 579

By: Representatives Paris of the 142nd and Beverly of the 143rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to change certain provisions regarding the levy of the joint county and
3 municipal sales and use tax by consolidated governments and use of proceeds of such tax;
4 to provide for referenda; to provide for related matters; to provide for an effective date; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
9 amended by revising subsection (a) of and adding a new subsection to Code Section 48-8-96,
10 relating to levy of the joint county and municipal sales and use tax by consolidated
11 governments, as follows:

12 "(a) With respect to any consolidated government created by the consolidation of a county
13 and one or more municipalities in which ~~consolidated~~:

14 (1) Consolidated government homestead property (exclusive of improvements) is valued
15 for purposes of local ad valorem taxation according to a base year assessed value which
16 does not change so long as the property is actually occupied by the same owner as a
17 homestead; or

18 (2) A homestead exemption from consolidated government ad valorem taxes for
19 consolidated government purposes exists in an amount equal to that by which the current
20 year assessed value of the homestead exceeds the base year assessed value of the
21 homestead and which provides for adjustments in such base year assessed value of not
22 more than 2 percent annually,

23 the provisions of this Code section shall control over any conflicting provisions of Article 1
24 of this chapter or this article."

25 "(j) Any consolidated government referred to in paragraph (2) of subsection (a) of this
26 Code section levying a 2 percent tax pursuant to this Code section after July 1, 2019, shall

27 allocate 50 percent of the proceeds of the tax collected for the first ten months to the
 28 reserve fund of the governing authority of such consolidated government and 50 percent
 29 of such proceeds to community development, blight remediation, libraries, microlending,
 30 transit, community center upkeep, trash and debris removal, and public safety, and
 31 thereafter, shall allocate the proceeds of the tax as otherwise provided for in this article.
 32 The imposition of such a tax shall comply with the requirements of subsection (b) of this
 33 Code section, except that the ballot shall have written or printed thereon the following:
 34 '() YES Shall the retail sales and use tax levied within the special district within
 35 _____ County be increased from 1 percent to 2 percent, with the
 36 () NO proceeds of the tax collected for the first ten months going into the county's
 37 general fund, provided that thereafter the tax proceeds being allocated as
 38 otherwise provided for in this article?'"

39 **SECTION 2.**

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

42 **SECTION 3.**

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