

House Bill 934

By: Representatives Leverett of the 33rd, Williams of the 168th, Dickey of the 140th, Holly of the 111th, Hutchinson of the 107th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to the special district mass transportation sales and use tax, so as to
3 provide for the maximum amount and time frame for the collection of such tax when an
4 intergovernmental agreement has been entered into between a county and municipality; to
5 provide for related matters; to provide for an effective date and applicability; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
10 relating to the special district mass transportation sales and use tax, is amended in Code
11 Section 48-8-262, relating to notice, agreement memorializing levy and rate of tax, rate, and
12 resolution required, by revising paragraph (2) of subsection (d) as follows:

13 "(2) The resolution authorized by paragraph (1) of this subsection shall describe:

14 (A) The specific transportation purposes to be funded;

15 (B) The approximate cost of such transportation purposes, which shall ~~also~~ be the
16 maximum amount of net proceeds to be raised by the tax; provided, however, that, if

17 an intergovernmental agreement has been entered into pursuant to subsection (b) of this
 18 Code section, the maximum amount of net proceeds to be raised shall correspond to the
 19 period of time the tax shall be imposed as set forth in subparagraph (C) of this
 20 paragraph; and

21 (C) The maximum period of time, to be stated in calendar years, for which the tax may
 22 be imposed and the rate thereof. The maximum period of time for the imposition of the
 23 tax shall not exceed five years."

24 **SECTION 2.**

25 Said part is further amended in Code Section 48-8-263, relating to ballot question, expenses
 26 of election, resubmission of question, and general obligation debt, by revising paragraph (1)
 27 of subsection (a) as follows:

28 "(a)(1) The ballot submitting the question of the imposition of the tax to the voters within
 29 the special district shall have written or printed thereon the following:

30 '() YES Shall a special ___ percent sales and use tax be imposed in the special
 31 district consisting of _____ County for a period of time not to exceed
 32 () NO _____ and for the raising of ~~not more than~~ an estimated amount of
 33 \$_____ for transportation purposes?"

34 **SECTION 3.**

35 Said part is further amended in Code Section 48-8-264, relating to timing of tax, by revising
 36 subsection (b) as follows:

37 "(b) The tax shall cease to be imposed on the earliest of the following dates:

38 (1) If the resolution calling for the imposition of the tax provided for the issuance of
 39 general obligation debt and such debt is the subject of validation proceedings, as of the
 40 end of the first calendar quarter ending more than 80 days after the date on which a court
 41 of competent jurisdiction enters a final order denying validation of such debt;

42 (2) On the final day of the maximum period of time specified for the imposition of the
43 tax; or

44 (3) As of the end of the calendar quarter during which the commissioner determines that
45 the tax will have raised revenues sufficient to provide to the special district net proceeds
46 equal to or greater than the amount specified as the maximum amount of net proceeds to
47 be raised by the tax; provided, however, that, if an intergovernmental agreement has been
48 entered into pursuant to subsection (b) of Code Section 48-8-262, the tax shall cease to
49 be imposed on the final day of the maximum period of time specified for the imposition
50 of the tax in the resolution."

51 **SECTION 4.**

52 This Act shall become effective upon its approval by the Governor or upon its becoming law
53 without such approval and shall apply with respect to taxes imposed or to be imposed under
54 resolutions or ordinances adopted on or after that date.

55 **SECTION 5.**

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