

The House Committee on Ways and Means offers the following substitute to SB 349:

A BILL TO BE ENTITLED

AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for minimum mandatory reappraisal of parcels;
3 to provide requirements for ad valorem property tax bills; to revise provisions relative to
4 appeals; to provide that county boards of tax assessors shall have the right to appeal under
5 certain conditions; to revise a prohibition on increasing new valuations established by appeal
6 decision or agreement; to provide for notice; to provide for proceedings; to provide for fees;
7 to provide for refunds owed to the taxpayer; to require estimated roll-back rate information
8 on and remove estimates of current year's taxes from annual notices of current assessment;
9 to provide for definitions; to amend Chapter 8 of Title 48 of the Official Code of Georgia
10 Annotated, relating to sales and use taxes, so as to remove the prohibition of simultaneously
11 levying a LOST and a HOST; to revise provisions for the maximum allowable sales and use
12 tax rate; to phase out certain local sales taxes and authorize a new flexible penny local option
13 sales tax (FLOST) for the purpose of property tax relief; to provide for definitions; to provide
14 for authorization of tax and applicability; to provide for local authorization and referenda;
15 to provide for imposition and termination of tax; to provide for administration and collection
16 of tax; to provide for returns; to provide for distribution of tax proceeds; to provide for
17 personal property in other jurisdictions; to prohibit taxation of products ordered and delivered
18 outside of jurisdiction; to prohibit taxation of certain construction materials; to provide for

S. B. 349 (SUB)

19 rules and regulations; to provide for impact on other taxes; to provide for audits and reports;
 20 to provide for the withholding of funds by the state under certain circumstances; to amend
 21 Article 2 of Chapter 9 of Title 32 of the Official Code of Georgia Annotated, relating to the
 22 Metropolitan Atlanta Rapid Transit Authority (MARTA), so as to remove provisions
 23 exempting certain retail sales and use taxes from the cap on local sales taxes; to provide for
 24 related matters; to repeal conflicting laws; and for other purposes.

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

26 **PART I**
 27 **SECTION 1-1.**

28 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
 29 taxation of property, is amended in Code Section 48-5-2, relating to definitions, by revising
 30 the introductory language of paragraph (3) and by adding a new paragraph to read as follows:

31 “(2.1) 'Estimated roll-back rate' means the current year's estimated millage rate minus the
 32 millage equivalent of the total net assessed value added by reassessments:

33 (A) As calculated and certified to the tax commissioner by the levying authority for
 34 county and educational tax purposes; and

35 (B) As calculated and certified to the collecting officer of the municipality by the
 36 levying authority for municipal tax purposes.

37 (3) 'Fair market value of property' means the amount a knowledgeable buyer would pay
 38 for the property and a willing seller would accept for the property at an arm's length, bona
 39 fide sale. The income approach, if data are available, shall be considered in determining
 40 the fair market value of income-producing property. If actual income and expense data
 41 are voluntarily supplied by the property owner, such data shall be considered in such
 42 determination. ~~Notwithstanding any other provision of this chapter to the contrary, the~~

43 ~~transaction amount of the most recent arm's length, bona fide sale in any year shall be the~~
 44 ~~maximum allowable fair market value for the next taxable year.~~ With respect to the
 45 valuation of equipment, machinery, and fixtures when no ready market exists for the sale
 46 of the equipment, machinery, and fixtures, fair market value may be determined by
 47 resorting to any reasonable, relevant, and useful information available, including, but not
 48 limited to, the original cost of the property, any depreciation or obsolescence, and any
 49 increase in value by reason of inflation. Each tax assessor shall have access to any public
 50 records of the taxpayer for the purpose of discovering such information."

51 SECTION 1-2.

52 Said chapter is further amended in Article 1 by adding a new Code section to read as follows:

53 "48-5-34.

54 (a) In addition to any other requirements provided by law, the ad valorem property tax bill
 55 form shall be prepared annually by the county tax commissioner or collector and furnished
 56 to each taxpayer who owes state, county, or county school tax for the current tax year. The
 57 form shall provide the total amount of such taxes levied on property owned by the
 58 taxpayer, the amount of property tax credit granted by Act of the 1973 Session of Georgia's
 59 General Assembly, and the net amount of such taxes due for the current tax year.

60 (b) In addition to the requirements of subsection (a) of this Code section, regarding any
 61 ad valorem property tax bill where the millage rate adopted by a tax authority exceeds the
 62 estimated roll-back rate, such tax bill shall include a notice containing the name of such
 63 taxing authority and the following statement in bold print:

64 'The adopted millage rate exceeds the estimated roll-back rate as stated in the annual
 65 notice of assessment that you previously received for this taxable year, which will
 66 result in an increase in the amount of property tax that you will owe.'"

67 **SECTION 1-3.**

68 Said title is further amended in Code Section 48-5-264, relating to designation and duties of
69 chief appraiser, by adding a new subsection to read as follows:

70 "(d) The chief appraiser shall ensure that every parcel in his or her respective county is
71 appraised at least every three years."

72 **SECTION 1-4.**

73 Code Section 48-5-274 of the Official Code of Georgia Annotated, relating to the
74 establishment of equalized adjusted property tax digest, establishment and use of average
75 ratio, information to be furnished by state auditor, grievance procedure, and information to
76 be furnished by commissioner, is amended by revising paragraph (1) of subsection (f) as
77 follows:

78 "(f)(1) Each county governing authority, each governing authority of a municipality
79 having an independent school system, ~~and~~ each local board of education, and each county
80 board of tax assessors, when aggrieved or when having an aggrieved constituent, shall
81 have a right, upon written request made within 30 days after receipt of the digest
82 information, to refer the question of correctness of the current equalized adjusted property
83 tax digest of the local school system to the state auditor. The state auditor shall take any
84 steps necessary to make a determination of the correctness of the digest and to notify all
85 interested parties of the determination within 45 days after receiving the request
86 questioning the correctness of the digest."

87 **SECTION 1-5.**

88 Code Section 48-5-299 of the Official Code of Georgia Annotated, relating to ascertainment
89 of taxable property, assessments against unreturned personal property, penalty for unreturned
90 property, and changing real property values established by appeal in prior year or stipulated
91 by agreement, is amended by revising subsection (c) as follows:

92 "(c) When the value of real property is reduced or is unchanged from the value on the
93 initial annual notice of assessment or a corrected annual notice of assessment issued by the
94 board of tax assessors and such valuation has been established as the result of an appeal
95 decision rendered by the board of equalization, hearing officer, arbitrator, or superior court
96 pursuant to Code Section 48-5-311 or stipulated by written agreement signed by the board
97 of tax assessors and taxpayer or taxpayer's authorized representative, the new valuation so
98 established by appeal decision or agreement may not be increased by the board of tax
99 assessors ~~during the next two successive years~~ the year after the year for which such
100 valuation was established, unless otherwise agreed in writing by both parties, subject to the
101 following exceptions:

102 (1) This subsection shall not apply to a valuation established by an appeal decision if the
103 taxpayer or his or her authorized representative failed to attend the appeal hearing or
104 provide the board of equalization, hearing officer, or arbitrator with some written
105 evidence supporting the taxpayer's opinion of value;

106 (2) This subsection shall not apply to a valuation established by an appeal decision or
107 agreement if the taxpayer files a return at a different valuation during the next two
108 successive years;

109 (3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal
110 pursuant to Code Section 48-5-311 during the next two successive years, the board of tax
111 assessors, the board of equalization, hearing officer, or arbitrator may increase or
112 decrease the value of the real property based on the evidence presented by the taxpayer
113 during the appeal process; and

114 (4) The board of tax assessors may increase or decrease the value of the real property if,
115 after a visual on-site inspection of the property, it is found that there have been substantial
116 additions, deletions, or improvements to such property or that there are errors in the board
117 of tax assessors' records as to the description or characterization of the property, or the

118 board of tax assessors finds an occurrence of other material factors that substantially
119 affect the current fair market value of such property.”

120 **SECTION 1-6.**

121 Said title is further amended in Code Section 48-5-306, relating to annual notice of current
122 assessment, contents, posting notice, and new assessment description, by revising
123 paragraphs (1) and (2) of subsection (b) as follows:

124 “(1) The annual notice of current assessment required to be given by the county board
125 of tax assessors under subsection (a) of this Code section shall be dated and shall contain
126 the name and last known address of the taxpayer. The annual notice shall conform with
127 the state-wide uniform assessment notice which shall be established by the commissioner
128 by rule and regulation and shall contain:

129 (A) The amount of the previous assessment;

130 (B) The amount of the current assessment;

131 (C) The year for which the new assessment is applicable;

132 (D) A brief description of the assessed property broken down into real and personal
133 property classifications;

134 (E) The fair market value of property of the taxpayer subject to taxation and the
135 assessed value of the taxpayer's property subject to taxation after being reduced;

136 (F) The name, phone number, and contact information of the person in the assessors'
137 office who is administratively responsible for the handling of the appeal and who the
138 taxpayer may contact if the taxpayer has questions about the reasons for the assessment
139 change or the appeals process;

140 (G) If available, the website address of the office of the county board of tax assessors;

141 **and**

142 (H) A statement that all documents and records used to determine the current value are
143 available upon request; and

144 (I) The current year's estimated roll-back rate;

145 ~~(2)(A)~~ In addition to the items required under paragraph (1) of this subsection, the notice
 146 shall contain a statement of the taxpayer's right to an appeal ~~and an estimate of the current~~
 147 ~~year's taxes for all levying authorities~~ which shall be in substantially the following form:
 148 'The amount of your ad valorem tax bill for this year will be based on the appraised and
 149 assessed values specified in this notice. You have the right to appeal these values to the
 150 county board of tax assessors. At the time of filing your appeal you must select one of
 151 the following options:

152 (i)(A) An appeal to the county board of equalization with appeal to the superior court;
 153 (ii)(B) To arbitration without an appeal to the superior court; or
 154 (iii)(C) For a parcel of nonhomestead property with a fair market value in excess of
 155 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this
 156 Code section, or for one or more account numbers of wireless property as defined in
 157 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value
 158 in excess of \$500,000.00 as shown on the taxpayer's annual notice of current
 159 assessment under this Code section, to a hearing officer with appeal to the superior
 160 court.

161 If you wish to file an appeal, you must do so in writing no later than 45 days after the
 162 date of this notice. If you do not file an appeal by this date, your right to file an appeal
 163 will be lost. For further information on the proper method for filing an appeal, you may
 164 contact the county board of tax assessors which is located at: (insert address) and which
 165 may be contacted by telephone at: (insert telephone number).'

166 ~~(B) The notice shall also contain the following statements in bold print:~~

167 ~~'The estimate of your ad valorem tax bill for the current year is based on the previous~~
 168 ~~or most applicable year's millage rate and the fair market value contained in this~~
 169 ~~notice. The actual tax bill you receive may be more or less than this estimate. This~~
 170 ~~estimate may not include all eligible exemptions.'~~

171

PART II

172

SECTION 2-1.

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

177 "48-8-6.

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

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

187 ~~(2) Any tax levied for purposes of a metropolitan area system of public transportation,~~
 188 ~~as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page~~
 189 ~~1008; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)~~
 190 ~~of the Constitution; and the laws enacted pursuant to such constitutional amendment;~~
 191 ~~provided, however, that the exception provided for under this paragraph shall only apply:~~

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

197 to which the county has entered into an intergovernmental contract with a municipality,
198 in which the average waste-water system flow of such municipality is not less than 85
199 million gallons per day, allocating proceeds to such municipality to be used solely for
200 water and sewer projects and costs as defined under paragraph (4) of Code Section
201 48-8-200. The exception provided for under this subparagraph shall apply only during
202 the period the tax under such subparagraph (a)(1)(D) is in effect. The exception
203 provided for under this subparagraph shall not apply in any county in which a tax is
204 being imposed under Article 2A of this chapter;

205 (B) In a county in which the tax levied for purposes of a metropolitan area system of
206 public transportation is first levied after January 1, 2010, and before January 1, 2021.
207 Such tax shall not apply to the following:

208 (i) The sale or use of jet fuel; and
209 (ii) The sale of motor vehicles; or

210 (C) In a county in which a tax is levied and collected pursuant to Part 2 of Article 2A
211 of this chapter;

212 (3) In the event of a rate increase imposed pursuant to Code Section 48-8-96, only the
213 amount in excess of the initial 1 percent sales and use tax and in the event of a newly
214 imposed tax pursuant to Code Section 48-8-96, only the amount in excess of a 1 percent
215 sales and use tax;

216 (4) A sales and use tax levied under Article 4 of this chapter;

217 (5) Either a sales and use tax levied under Article 5 of this chapter or a sales and use tax
218 levied under Article 5B of this chapter;

219 (6) A sales and use tax levied under Article 5A of this chapter;

220 (7) A sales and use tax levied under Article 2 of Chapter 9 of Title 32; and
221 (8) A sales and use tax levied under Part 3 of Article 3 of this chapter.

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

225 (a)(1) Except as provided in this subsection, on and after July 1, 2024, there shall not be
226 imposed in any jurisdiction in this state or on any transaction in this state local sales
227 taxes, local use taxes, or local sales and use taxes in excess of 2 percent. For purposes
228 of this limitation, the taxes affected are any sales tax, use tax, or sales and use tax which
229 is levied in an area consisting of less than the entire state, however authorized, including
230 such taxes authorized by or pursuant to constitutional amendment, except for:

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

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

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

237 (2) Any tax that does not comply with the limitations provided in paragraph (1) of this
238 subsection as of July 1, 2024, but was initiated in compliance with the law in effect prior
239 to July 1, 2024, shall be allowed to continue as authorized under laws that existed prior
240 to July 1, 2024; provided, however, that upon the expiration or termination of any such
241 tax, such tax shall not be renewed and the jurisdiction that levied such tax shall be fully
242 subject to the limitations imposed by this subsection.

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

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

249 **SECTION 2-2.**

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

252 "Part 1A

253 48-8-125.

254 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
255 Constitution of this state, there are created within this state 159 special districts. The
256 geographical boundaries of each county shall correspond with and shall be conterminous
257 with the geographical boundary of the 159 special districts.

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

261 48-8-126.

262 (a) On or before July 1, 2029, the General Assembly shall be authorized by local Act,
263 subject to the requirement of approval by local referendum and the other requirements of
264 this part, to impose within any given special district a special sales and use tax for a limited
265 period of time for the limited purpose of property tax relief. Such tax shall be known as
266 the flexible penny local option sales tax (FLOST).

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

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

278 (d)(1) Prior to the passage of a local act as provided for in subsection (a) of this Code
279 section and issuance of the call for the referendum, the governing authority of the county
280 whose geographical boundary is conterminous with that of the special district or the
281 governing authority of any municipality located wholly or partially within the district
282 may adopt a resolution calling for the tax authorized under this part. Following the
283 adoption of such resolution, the governing authority that desires to have a tax under this
284 part levied shall deliver or mail a written notice to the chief elected official in each
285 municipality located within the special district, and, if applicable, the governing authority
286 of the county. Such notice shall contain the date, time, place, and purpose of a meeting
287 at which the governing authorities of the county and of each municipality are to meet to
288 discuss the levy of the tax under this part. Such notice shall be delivered or mailed at
289 least ten days prior to the date of the meeting. Following such meeting, the governing
290 authority of the county within the special district and the governing authority or
291 authorities representing at least 50 percent of the special district's municipal population
292 may enter into an intergovernmental agreement. Such intergovernmental agreement shall
293 specify the rate of the tax and the maximum period of time of the tax.

294 (2) Notwithstanding the fact that an intergovernmental agreement shall not contain an
295 execution in behalf of one or more municipalities within the special district, if the
296 combined total of the populations of all such absent municipalities is less than one-half
297 of the aggregate population of all municipalities located within the special district, the
298 submitting political subdivisions shall, in behalf of the absent municipalities, specify a
299 percentage of that portion of the remaining proceeds which each such municipality shall

300 receive, which percentage shall not be less than that proportion which each absent
301 municipality's population bears to the total population of all municipalities within the
302 special district multiplied by that portion of the remaining proceeds which are received
303 by all municipalities within the special district.

304 (e) Prior to the passage of a local Act as provided for in subsection (a) of this Code section
305 and issuance of the call for the referendum, the governing authority of the county whose
306 geographical boundary is conterminous with that of the special district and the governing
307 authority of each municipality located wholly or partially within the district that levies ad
308 valorem taxes on real property shall adopt a local option homestead exemption from ad
309 valorem taxes in an amount that is calculated based on the change in the fair market value
310 of a homestead of no more than 3 percent per year or the amount that the current year
311 assessed value of a homestead exceeds its base year value after adjusting for inflation and
312 improvements.

313 48-8-127.

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

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

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

329 (d) All persons desiring to vote in favor of imposing the tax shall vote 'Yes' and all persons
330 opposed to levying the tax shall vote 'No.' If more than one-half of the votes cast are in
331 favor of imposing the tax, then the tax shall be imposed as provided in this part; otherwise,
332 the tax shall not be imposed and the question of imposing the tax shall not again be
333 submitted to the voters of the special district until after 12 months immediately following
334 the month in which the election was held; provided, however, that, if an election date
335 authorized under paragraph (2) of subsection (c) of Code Section 21-2-540 occurs during
336 the twelfth month immediately following the month in which such election was held, the
337 question of imposing the tax may be submitted to the voters of the special district on such
338 date. The county election superintendent shall hold and conduct the election under the
339 same rules and regulations as govern special elections. Such election superintendent shall
340 canvass the returns, declare the result of the election, and certify the result to the Secretary
341 of State and to the commissioner. The expense of the election shall be paid from county
342 funds.

343 48-8-128.

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

347 (2) With respect to services that are regularly billed on a monthly basis, however, the
348 resolution or ordinance imposing the tax shall become effective and the tax shall apply
349 to the first regular billing period coinciding with or following the effective date specified
350 in paragraph (1) of this subsection. A certified copy of the ordinance or resolution

351 imposing the tax shall be forwarded to the commissioner to ensure it is received within
352 five business days after certification of the election results.

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

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

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

364 48-8-129.

365 A tax levied pursuant to this part shall be exclusively administered and collected by the
366 commissioner for the use and benefit of the special district imposing the tax. Such
367 administration and collection shall be accomplished in the same manner and subject to the
368 same applicable provisions, procedures, and penalties provided in Article 1 of this chapter
369 except that the sales and use tax provided in this part shall be applicable to sales of motor
370 fuels as prepaid local tax as defined in Code Section 48-8-2; provided, however, that all
371 moneys collected from each taxpayer by the commissioner shall be applied first to such
372 taxpayer's liability for taxes owed the state; and provided, further, that the commissioner
373 may rely upon a representation by or in behalf of the county government or the Secretary
374 of State that such a tax has been validly imposed, and the commissioner and the
375 commissioner's agents shall not be liable to any person for collecting any such tax which
376 was not validly imposed. Dealers shall be allowed a percentage of the amount of the tax

377 due and accounted for and shall be reimbursed in the form of a deduction in submitting,
378 reporting, and paying the amount due if such amount is not delinquent at the time of
379 payment. Such dealer deduction shall be at the rate and subject to the requirements
380 specified under subsections (b) through (f) of Code Section 48-8-50.

381 48-8-130.

382 Each sales and use tax return remitting sales and use taxes collected under this part shall
383 separately identify the location of each retail establishment at which any of the sales and
384 use taxes remitted were collected and shall specify the amount of sales and the amount of
385 taxes collected at each establishment for the period covered by the return to facilitate the
386 determination by the commissioner that all sales and use taxes imposed by this part are
387 collected and distributed according to situs of sale.

388 48-8-131.

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

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

393 (2) The remaining proceeds of the tax shall be distributed to the county whose boundary
394 is conterminous with the boundary of the special district to be distributed thereafter by
395 such county among the political subdivisions within the special district in accordance
396 with the distribution schedule, which shall be prescribed in the local Act imposing the
397 tax.

398 48-8-132.

399 Where a local sales or use tax has been paid with respect to tangible personal property by
400 the purchaser either in another local tax jurisdiction within the state or in a tax jurisdiction

401 outside the state, the tax may be credited against the tax authorized to be imposed by this
402 part upon the same property. If the amount of sales or use tax so paid is less than the
403 amount of the use tax due under this part, the purchaser shall pay an amount equal to the
404 difference between the amount paid in the other tax jurisdiction and the amount due under
405 this part. The commissioner may require such proof of payment in another local tax
406 jurisdiction as the commissioner deems necessary and proper. No credit shall be granted,
407 however, against the tax imposed under this part for tax paid in another jurisdiction if the
408 tax paid in such other jurisdiction is used to obtain a credit against any other local sales and
409 use tax levied in the special district or any political subdivision within the special district;
410 and taxes so paid in another jurisdiction shall be credited first against the tax levied under
411 Article 2 of this chapter, if applicable, then against the tax levied under Part 1 of Article
412 3 of this chapter, if applicable, then against the tax levied under Part 2 of Article 3 of this
413 chapter, if applicable, and then against the tax levied under this part.

414 48-8-133.

415 No tax provided for in this part shall be imposed upon the sale of tangible personal
416 property which is ordered by and delivered to the purchaser at a point outside the
417 geographical area of the special district in which the tax is imposed regardless of the point
418 at which title passes, if the delivery is made by the seller's vehicle, and including United
419 States mail or common carrier or by a private or contract carrier licensed by the Federal
420 Motor Carrier Safety Administration or the Georgia Department of Public Safety.

421 48-8-134.

422 No tax provided for in this part shall be imposed upon the sale or use of building and
423 construction materials when the contract for which the materials are purchased or used was
424 advertised for bid prior to the voters' approval of the levy of the tax and the contract was

425 entered into as a result of a bid actually submitted in response to the advertisement prior
426 to approval of the levy of the tax.

427 48-8-135.

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

431 48-8-136.

432 The tax authorized by this part shall be in addition to any other local sales and use tax. The
433 imposition of any other local sales and use tax within a county, municipality, or special
434 district shall not affect the authority of a county, municipality, or special district to impose
435 the tax authorized by this part, and the imposition of the tax authorized by this part shall
436 not affect the imposition of any otherwise authorized local sales and use tax within a
437 county, municipality, or special district.

438 48-8-137.

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

442 (b)(1) Each taxpayer's ad valorem tax bill shall clearly state the dollar amount by which
443 the property tax has been reduced as a result of the imposition of the tax imposed under
444 this part.

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

449 48-8-138.

450 If any political subdivision is not in compliance with the use of the proceeds of a tax levied
451 under this part, the commissioner shall not certify the tax digest of such political
452 subdivision until it complies with this part."

453

PART III

454

SECTION 3-1.

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