

The Senate Committee on Ethics offered the following substitute to SB 413:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 21-2-540 of the Official Code of Georgia Annotated, relating to
2 conduct of special primaries and special elections generally, so as to revise provisions
3 relating to dates for certain special elections related to sales and use taxes; to amend
4 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
5 taxes, so as to provide for a 50 day period before a newly approved tax becomes effective;
6 to provide for related matters; to provide an effective date; to repeal conflicting laws; and for
7 other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 21-2-540 of the Official Code of Georgia Annotated, relating to conduct of
11 special primaries and special elections generally, is amended by revising subsection (c) as
12 follows:

13 "(c)(1) Notwithstanding any other provision of law to the contrary, a special primary or
14 special election to fill a vacancy in a county or municipal office shall be held only on one
15 of the following dates which is at least 29 days after the date of the call for the special
16 election:

17 (A) In odd-numbered years, any such special primary or special election shall only be
18 held on:

19 (i) The third Tuesday in March;

20 (ii) The third Tuesday in June;

21 (iii) The third Tuesday in September; or

22 (iv) The Tuesday after the first Monday in November; and

23 (B) In even-numbered years, any such special primary or special election shall only be
24 held on:

25 (i) The third Tuesday in March; provided, however, that in the event that a special
26 primary or special election is to be held under this provision in a year in which a
27 presidential preference primary is to be held, then any such special primary or special
28 election shall be held on the date of and in conjunction with the presidential
29 preference primary;

30 (ii) The date of the general primary; or

31 (iii) The Tuesday after the first Monday in November;

32 provided, however, that, in the event that a special primary or special election to fill a
33 federal or state office on a date other than the dates provided in this paragraph has been
34 scheduled and it is possible to hold a special primary or special election to fill a vacancy
35 in a county, municipal, or school board office in conjunction with such special primary
36 or special election to fill a federal or state office, the special primary or special election
37 to fill such county, municipal, or school board office may be held on the date of and in
38 conjunction with such special primary or special election to fill such federal or state
39 office, provided all other provisions of law regarding such primaries and elections are
40 met.

41 (2) Notwithstanding any other provision of law to the contrary, a special election to
42 present a question to the voters shall be held only on one of the following dates which is
43 at least 29 days after the date of the call for the special election:

- 44 (A) In odd-numbered years, any such special election shall only be held on the third
 45 Tuesday in March or on the Tuesday after the first Monday in November; and
- 46 (B) In even-numbered years, any such special election shall only be held on:
- 47 (i) The date of and in conjunction with the presidential preference primary if one is
 48 held that year;
- 49 ~~(ii) The third Tuesday in March, provided, however, that such special election shall~~
 50 ~~occur prior to July 1, 2024, and present a question to the voters on sales and use taxes~~
 51 ~~authorized by Articles 5, 5A, and 5B of Chapter 8 of Title 48;~~
- 52 ~~(iii)(ii)~~ (ii) The date of the general primary; or
- 53 ~~(iv)(iii)~~ (iii) The Tuesday after the first Monday in November.
- 54 (3) Notwithstanding any other provision of law to the contrary, no special election shall
 55 present a question to the voters on sales and use taxes authorized by Articles 2, 2A, 3, 4,
 56 5, 5A, and 5B of Chapter 8 of Title 48, except on the Tuesday after the first Monday in
 57 November in any year or concurrent with a presidential preference primary or a general
 58 primary.
- 59 ~~(3)~~(4) The provisions of this subsection shall not apply to:
- 60 (A) Special elections held pursuant to Chapter 4 of this title, the 'Recall Act of 1989,'
 61 to recall a public officer or to fill a vacancy in a public office caused by a recall
 62 election; and
- 63 (B) Special primaries or special elections to fill vacancies in federal or state public
 64 offices."

65 **SECTION 2.**

66 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
 67 taxes, is amended by replacing "80 days" with "50 days", wherever the former occurs in:

- 68 (1) Code Section 48-8-86, relating to adoption of resolution imposing tax by governing
69 authorities of county and municipality, time, effective date in general and with respect to
70 services billed monthly, and certified copy of resolution to commissioner;
- 71 (2) Code Section 48-8-96, relating to taxation of property in consolidated governments and
72 change in tax rates;
- 73 (3) Code Section 48-8-103, relating to submission to voters to determine imposition of tax;
- 74 (4) Code Section 48-8-109.4, relating to role of election superintendent;
- 75 (5) Code Section 48-8-109.18, relating to petition, call for election, publication of date and
76 purpose of election, ballot question, conduct of election, approval of taxes in referendum
77 election, and adoption of resolution;
- 78 (6) Subsection (a) of Code Section 48-8-112, relating to effective date of tax, termination
79 of tax, limitation on taxation, and continuation of tax;
- 80 (7) Subsection (a) of Code Section 48-8-148, relating to implementation and cessation of
81 taxation;
- 82 (8) Subsection (a) of Code Section 48-8-203, relating to imposition of tax following
83 approval and termination of tax;
- 84 (9) Code Section 48-8-245, relating to collection of tax and cessation of tax;
- 85 (10) Subsection (a) of Code Section 48-8-264, relating to timing of tax;
- 86 (11) Subsection (a) of Code Section 48-8-269.10, relating to procedures, conditions, and
87 limitations for imposition of tax;
- 88 (12) Subsection (a) of Code Section 48-8-269.25, relating to procedures, conditions, and
89 limitations for imposition of tax; and
- 90 (13) Code Section 48-8-269.47, relating to tax rate and procedure for imposition of tax.

91

SECTION 3.

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

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SECTION 4.

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