

Senate Bill 76

By: Senators Black of the 8th, Tippins of the 37th, Burke of the 11th, Sims of the 12th and Ginn of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to sales tax for educational purposes, so as to change certain provisions
3 regarding distribution of the sales tax for educational purposes; to provide for related matters;
4 to provide for contingent effectiveness; to provide for automatic repeal under certain
5 conditions; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to sales tax for educational purposes, is amended by revising Code Section 48-8-143,
10 relating to distribution of sales tax for educational purposes, as follows:

11 "48-8-143.

12 The net proceeds of the sales tax for educational purposes shall be distributed in the manner
13 provided under Article VIII, Section VI, Paragraph IV(g) of the Constitution unless another
14 distribution formula is provided for in an agreement between a county school system and
15 one or more independent school systems within such county ~~by the enactment of a local~~
16 ~~Act. Any such local Act providing for an alternate distribution formula shall not be~~
17 ~~amended during the time period for which the tax was imposed."~~

18 **SECTION 2.**

19 (a) This Act shall become effective on January 1, 2019, only if a constitutional amendment
20 is ratified at the November, 2018, general election providing that the sales and use tax for
21 educational purposes shall be distributed on a per student basis between a county school
22 system and one or more independent school systems located in such county if no agreement
23 can be reached between the county school system and one or more independent school
24 systems located in such county.

25 (b) If such an amendment to the Constitution is not so ratified, then this Act shall not
26 become effective and shall stand repealed by operation of law on January 1, 2019.

27

SECTION 3.

28 All laws and parts of laws in conflict with this Act are repealed.