House Bill 934 (AS PASSED HOUSE AND SENATE)
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

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

(A) The specific transportation purposes to be funded;

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(B) The approximate cost of such transportation purposes, which shall also be the maximum amount of net proceeds to be raised by the tax; provided, however, that, if an intergovernmental agreement has been entered into pursuant to subsection (b) of this Code section, the maximum amount of net proceeds to be raised shall correspond to the period of time the tax shall be imposed as set forth in subparagraph (C) of this paragraph; and

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

SECTION 2.
Said part is further amended in Code Section 48-8-263, relating to ballot question, expenses of election, resubmission of question, and general obligation debt, by revising paragraph (1) of subsection (a) as follows:

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

'( ) YES Shall a special ___ percent sales and use tax be imposed in the special district consisting of ______ County for a period of time not to exceed ______ and for the raising of not more than an estimated amount of $_______ for transportation purposes?"

SECTION 3.
Said part is further amended in Code Section 48-8-264, relating to timing of tax, by revising subsection (b) as follows:

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

(1) If the resolution calling for the imposition of the tax provided for the issuance of general obligation debt and such debt is the subject of validation proceedings, as of the
end of the first calendar quarter ending more than 80 days after the date on which a court
of competent jurisdiction enters a final order denying validation of such debt;
(2) On the final day of the maximum period of time specified for the imposition of the
tax; or
(3) As of the end of the calendar quarter during which the commissioner determines that
the tax will have raised revenues sufficient to provide to the special district net proceeds
equal to or greater than the amount specified as the maximum amount of net proceeds to
be raised by the tax; provided, however, that, if an intergovernmental agreement has been
entered into pursuant to subsection (b) of Code Section 48-8-262, the tax shall cease to
be imposed on the final day of the maximum period of time specified for the imposition
of the tax in the resolution."

SECTION 4.

Said part is further amended by adding a new Code section to read as follows:
"48-8-264.1.
On and after July 1, 2022, notwithstanding any provision of law to the contrary, no
referendum to impose a tax authorized by this part shall be held at any time other than:
(1) In odd-numbered years, on the Tuesday after the first Monday in November; or
(2) In even-numbered years:
   (A) On the date of and in conjunction with the presidential preference primary if one
       is held that year;
   (B) On the date of the general primary; or
   (C) On the Tuesday after the first Monday in November."
SECTION 5.
This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval and shall apply with respect to taxes imposed or to be imposed under resolutions or ordinances adopted on or after that date.

SECTION 6.
All laws and parts of laws in conflict with this Act are repealed.