

House Bill 934 (AS PASSED HOUSE AND SENATE)

By: Representatives Leverett of the 33<sup>rd</sup>, Williams of the 168<sup>th</sup>, Dickey of the 140<sup>th</sup>, Holly of the 111<sup>th</sup>, Hutchinson of the 107<sup>th</sup>, 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 limit the days on which a referendum may be held to approve the imposition of such taxes;  
6 to provide for related matters; to provide for an effective date and applicability; to repeal  
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

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

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

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

25 **SECTION 2.**

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

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

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

35 **SECTION 3.**

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

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

39 (1) If the resolution calling for the imposition of the tax provided for the issuance of  
 40 general obligation debt and such debt is the subject of validation proceedings, as of the

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

52 **SECTION 4.**

53 Said part is further amended by adding a new Code section to read as follows:

54 "48-8-264.1.

55 On and after July 1, 2022, notwithstanding any provision of law to the contrary, no  
56 referendum to impose a tax authorized by this part shall be held at any time other than:

57 (1) In odd-numbered years, on the Tuesday after the first Monday in November; or

58 (2) In even-numbered years:

59 (A) On the date of and in conjunction with the presidential preference primary if one  
60 is held that year;

61 (B) On the date of the general primary; or

62 (C) On the Tuesday after the first Monday in November."

63

**SECTION 5.**

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

67

**SECTION 6.**

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