

House Bill 431 (AS PASSED HOUSE AND SENATE)

By: Representatives Drenner of the 85th, Carter of the 93rd, Holcomb of the 81st, Moore of the 91st, Taylor of the 92nd, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to county special purpose local option sales tax, so as to remove
3 provisions relating to the purpose of such tax in counties that also levy and collect an
4 equalized homestead option sales tax; to provide for related matters; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to county special purpose local option sales tax, is amended by revising
10 paragraph (1) of subsection (a) of Code Section 48-8-111, relating to procedure for
11 imposition of tax, resolution or ordinance, notice to county election superintendent, and
12 election, as follows:

13 "(1) The purpose or purposes for which the proceeds of the tax are to be used and may
14 be expended, which purpose or purposes may consist of capital outlay projects located
15 within or outside, or both within and outside, any incorporated areas in the county in the

16 special district or outside the county, as authorized by subparagraph (B) of this paragraph
17 for regional facilities, and which may include any of the following purposes:

18 (A) A capital outlay project consisting of road, street, and bridge purposes, which
19 purposes may include sidewalks and bicycle paths;

20 (B) A capital outlay project or projects in the special district and consisting of a
21 courthouse; administrative buildings; a civic center; a local or regional jail, correctional
22 institution, or other detention facility; a library; a coliseum; local or regional solid waste
23 handling facilities as defined under paragraph (27.1) or (35) of Code Section 12-8-22,
24 as amended, excluding any solid waste thermal treatment technology facility, including,
25 but not limited to, any facility for purposes of incineration or waste to energy direct
26 conversion; local or regional recovered materials processing facilities as defined under
27 paragraph (26) of Code Section 12-8-22, as amended; or any combination of such
28 projects;

29 (C) A capital outlay project or projects which will be operated by a joint authority or
30 authorities of the county and one or more qualified municipalities within the special
31 district;

32 (D) A capital outlay project or projects, to be owned or operated or both either by the
33 county, one or more qualified municipalities within the special district, one or more
34 local authorities within the special district, or any combination thereof;

35 (E) A capital outlay project consisting of a cultural facility, a recreational facility, or
36 a historic facility or a facility for some combination of such purposes;

37 (F) A water capital outlay project, a sewer capital outlay project, a water and sewer
38 capital outlay project, or a combination of such projects, to be owned or operated or
39 both by a county water and sewer district and one or more qualified municipalities in
40 the county;

41 (G) The retirement of previously incurred general obligation debt of the county, one
42 or more qualified municipalities within the special district, or any combination thereof;

43 (H) A capital outlay project or projects within the special district and consisting of
44 public safety facilities, airport facilities, or related capital equipment used in the
45 operation of public safety or airport facilities, or any combination of such purposes;

46 (I) A capital outlay project or projects within the special district, consisting of capital
47 equipment for use in voting in official elections or referendums;

48 (J) A capital outlay project or projects within the special district consisting of any
49 transportation facility designed for the transportation of people or goods, including but
50 not limited to railroads, port and harbor facilities, mass transportation facilities, or any
51 combination thereof;

52 (K) A capital outlay project or projects within the special district and consisting of a
53 hospital or hospital facilities that are owned by a county, a qualified municipality, or
54 a hospital authority within the special district and operated by such county,
55 municipality, or hospital authority or by an organization which is tax exempt under
56 Section 501(c)(3) of the Internal Revenue Code, which operates the hospital through
57 a contract or lease with such county, municipality, or hospital authority;

58 (L) The repair of capital outlay projects, including, but not limited to, roads, streets,
59 and bridges, located, in part or in whole, within the special district that have been
60 damaged or destroyed by a natural disaster;

61 (M) A capital outlay project or projects that are owned, operated, or administered by
62 the state and located, in part or in whole, within the special district; or

63 (N) Any combination of two or more of the foregoing;

64 ~~provided, however, that a tax authorized under this part which is submitted to the voters~~
65 ~~for approval in connection with an equalized homestead option sales tax pursuant to Part~~
66 ~~2 of Article 2A of this chapter shall be used for transportation purposes which shall~~
67 ~~include roads, bridges, public transit, rails, airports, buses, seaports, and including~~
68 ~~without limitation road, street, and bridge purposes pursuant to paragraph (1) of~~
69 ~~subsection (b) of Code Section 48-8-121, for public safety facilities and related capital~~

70 ~~equipment used in the operation thereof, for debt service purposes for which a~~
71 ~~municipality used proceeds from the homestead option sales and use tax, and for the~~
72 ~~repair of capital outlay projects; provided, however, that the amount of proceeds used for~~
73 ~~the repair of capital outlay projects shall not exceed 15 percent of the total proceeds~~
74 ~~which are collected under this part for a capital outlay project or projects authorized~~
75 ~~under this paragraph;"~~

76 **SECTION 2.**

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