

House Bill 379 (AS PASSED HOUSE AND SENATE)

By: Representatives Moore of the 95th, Rich of the 97th, Harrell of the 106th, Wilensky of the 79th, Holly of the 111th, 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 (SPLOST), so as to revise
3 the annual reporting requirements regarding projects and purposes using SPLOST funds; to
4 provide for related matters; to provide for an effective date; to repeal conflicting laws; and
5 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 (SPLOST), is amended by revising
10 Code Section 48-8-122, relating to record of projects on which tax proceeds are used and
11 annual reporting and newspaper publication of report, as follows:

12 "48-8-122.

13 The governing authority of the county and the governing authority of each municipality
14 receiving any proceeds from the tax under this part or under Article 4 of this chapter shall
15 maintain a record of each and every project for which the proceeds of the tax are used. Not
16 later than ~~December 31~~ 180 days following the close of each fiscal year, the governing
17 authority of each local government receiving any proceeds from the tax under this part
18 shall publish annually, in a newspaper of general circulation in the boundaries of such local
19 government and in a prominent location on the local government website, if such local
20 government maintains a website, a simple, nontechnical report which shows for each
21 project or purpose in the resolution or ordinance calling for imposition of the tax the
22 original estimated cost, the current estimated cost if it is not the original estimated cost,
23 amounts expended in prior fiscal years, amounts expended in the ~~current~~ most recently
24 completed fiscal year, any excess proceeds which have not been expended for a project or
25 purpose, estimated completion date, and the actual completion cost of a project completed
26 during the ~~current~~ most recently completed fiscal year. In the case of road, street, and

27 bridge purposes, such information shall be in the form of a consolidated schedule of the
28 total original estimated cost, the total current estimated cost if it is not the original
29 estimated cost, and the total amounts expended in prior fiscal years and the current most
30 recently completed fiscal year for all such projects and not a separate enumeration of such
31 information with respect to each such individual road, street, or bridge project. The report
32 shall also include a statement of what corrective action the local government intends to
33 implement with respect to each project which is underfunded or behind schedule.”

34 **SECTION 2.**

35 This Act shall become effective upon its approval by the Governor or upon its becoming law
36 without such approval.

37 **SECTION 3.**

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