

House Bill 1000

By: Representatives Anderson of the 10th, Mathis of the 149th, Gunter of the 8th, Cannon of the 172nd, and Erwin of the 32nd

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-6 of the Official Code of Georgia Annotated, relating to
2 prohibition of political subdivisions from imposing various taxes, ceiling on local sales and
3 use taxes, and taxation of mobile telecommunications, so as to provide that taxes for
4 educational purposes shall be excluded in computing the limitation on the total amount of
5 local sales and use taxes which may be levied; to provide for related matters; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-6 of the Official Code of Georgia Annotated, relating to prohibition of
10 political subdivisions from imposing various taxes, ceiling on local sales and use taxes, and
11 taxation of mobile telecommunications, is amended by revising paragraphs (7) and (8) of
12 subsection (a) and adding a new paragraph to read as follows:

13 "(7) A sales and use tax levied under Article 2 of Chapter 9 of Title 32; ~~and~~
14 (8) A sales and use tax levied under Part 3 of Article 3 of this chapter; and
15 (9) Any sales and use tax for educational purposes which is levied in an area consisting
16 of less than the entire state."

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SECTION 2.

18 All laws and parts of laws in conflict with this Act are repealed.