

House Bill 696

By: Representatives Buckner of the 137th, Smyre of the 135th, Smith of the 134th, Hugley of the 136th, and Smith of the 133rd

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 authorize
 3 consolidated governments to expend a portion of the tax proceeds from a maintenance
 4 reserve trust dedicated for the maintenance of capital outlay projects that it or one or more
 5 local authorities within the special district owns or operates; to provide for related matters;
 6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

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

16 (N) The maintenance of one or more capital outlay projects owned or operated by a
17 consolidated government or one or more local authorities within the special district,
18 provided that the maintenance expenditures shall only be made by the governing
19 authority of the consolidated government from a trust provided for in subsection (c) of
20 Code Section 48-8-115 and shall not exceed 5 percent of the proceeds of any tax
21 imposed by that consolidated government under this part; or
22 (O) Any combination of two or more of the foregoing;"

23 **SECTION 2.**

24 Said part is further amended in Code Section 48-8-115, relating to disbursement of tax
25 proceeds, by adding a new subsection to read as follows:

26 "(c) Notwithstanding subsection (b) of this Code section, if an intergovernmental
27 agreement has not been entered into pursuant to paragraph (1) subsection (b) of this Code
28 section, the consolidated government within the special district shall distribute 5 percent
29 of the proceeds of the tax into a maintenance reserve trust from which funds may be
30 expended by the governing authority on the maintenance of one or more capital outlay
31 projects owned or operated by the consolidated government or one or more local authorities
32 within the special district."

33 **SECTION 3.**

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