

House Bill 862

By: Representatives Horner of the 3rd, Kelley of the 16th, Jasperse of the 11th, Crowe of the 118th, Ridley of the 22nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part I of Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to the homestead option sales tax (HOST), so as to repeal the prohibition
3 against levying a homestead option sales and use tax (HOST) while levying a joint county
4 and municipal sales and use tax; to provide for related matters; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part I of Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to the homestead option sales tax (HOST), is amended by revising subsection (e) of
10 Code Section 48-8-102, relating to creation of special districts, levying of tax, use of
11 proceeds of tax, and restriction on levying taxes, as follows:

12 ~~"(e) No sales and use tax shall be levied in a special district under this part in which a tax~~
13 ~~is levied and collected under Article 2 of this chapter Reserved."~~

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.

H. B. 862