

House Bill 929 (AS PASSED HOUSE AND SENATE)

By: Representatives Efrstration of the 104th, Powell of the 171st, and Burns of the 159th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the water and sewer projects and costs tax (MOST), so as to allow for additional
3 renewals of the tax; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the
8 water and sewer projects and costs tax (MOST), is amended by revising Code Section
9 48-8-203, relating to imposition of the tax following approval and termination of tax, as
10 follows:

11 "48-8-203.

12 (a)(1) If the imposition of the tax is approved by referendum, the tax shall be imposed
13 on the first day of the next succeeding calendar quarter which begins more than 80 days
14 after the date of the election at which the tax was approved by the voters.

15 (2) With respect to services which are regularly billed on a monthly basis, however, the
16 resolution or ordinance imposing the tax shall become effective with respect to and the
17 tax shall apply to the first regular billing period coinciding with or following the effective
18 date specified in paragraph (1) of this subsection. A certified copy of the ordinance or
19 resolution imposing the tax shall be forwarded to the commissioner so that it will be
20 received within five business days after certification of the election results.

21 (b) The tax shall cease to be imposed on the earliest of the following dates:

22 (1) If the resolution or ordinance calling for the imposition of the tax provided for the
23 issuance of general obligation debt and such debt is the subject of validation proceedings,
24 as of the end of the first calendar quarter ending more than 80 days after the date on
25 which a court of competent jurisdiction enters a final order denying validation of such
26 debt;

27 (2) On the final day of the maximum period of time specified for the imposition of the
28 tax; or

29 (3) As of the end of the calendar quarter during which the commissioner determines that
30 the tax will have raised revenues sufficient to provide to the municipality net proceeds
31 equal to or greater than the amount specified as the maximum amount of net proceeds to
32 be raised by the tax.

33 (c)(1) No municipality shall impose at any time more than a single 1 percent tax under
34 this article.

35 (2) A municipality in which a tax authorized by this article is in effect may, while the tax
36 is in effect, adopt a resolution or ordinance calling for a reimposition of a tax as
37 authorized by this article upon the termination of the tax then in effect; and a referendum
38 may be held for this purpose while the tax is in effect. Proceedings for such reimposition
39 shall not be conducted more than ~~three~~ six times; shall be in the same manner as
40 proceedings for the initial imposition of the tax as provided for in Code Section 48-8-202
41 and shall be solely within the discretion of the governing authority of the municipality
42 without regard to any requirement of county participation otherwise specified under
43 subsection (a) of Code Section 48-8-201. Such newly authorized tax shall not be
44 imposed until the expiration of the tax then in effect; provided, however, that in the event
45 of emergency conditions under which a municipality is unable to conduct a referendum
46 so as to continue the tax then in effect without interruption, the commissioner may, if
47 feasible administratively, waive the limitations of subsection (a) of this Code section to
48 the minimum extent necessary so as to permit the reimposition of a tax, if otherwise
49 approved as required under this Code section, without interruption, upon the expiration
50 of the tax then in effect.

51 (3) Following the expiration of a tax under this article which has been renewed ~~three~~ six
52 times under paragraph (2) of this subsection, a municipality shall not be authorized to
53 initiate proceedings for the reimposition of a tax under this article or to reimpose such
54 tax."

55 **SECTION 2.**

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