

Senate Bill 156

By: Senators Robertson of the 29th and Harbison of the 15th

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 use the proceeds of such tax to establish a maintenance reserve  
4 fund for certain projects; to provide for related matters; to repeal conflicting laws; and for  
5 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, is amended by revising Code  
10 Section 48-8-111.1, relating to application of part to consolidated government, as follows:

11 "48-8-111.1.

12 (a) With respect to any consolidated government created by the consolidation of a county  
13 and one or more municipalities, the provisions of this Code section shall control over any  
14 conflicting provisions of this part.

15 (b) The tax authorized by this part, if imposed by a consolidated government, shall not be  
16 subject to any maximum period of time for which the tax may be levied if general  
17 obligation debt is to be issued in conjunction with the imposition of the tax. In such case

18 the resolution or ordinance calling for the imposition of the tax shall not be required to state  
19 a maximum period of time for which the tax is to be levied; and the language relating to  
20 the maximum period of time for which the tax is to be levied shall be omitted from the  
21 ballot. The resolution or ordinance calling for the imposition of the tax shall state the  
22 maximum amount of revenue to be raised by the tax, and the tax shall terminate as  
23 provided in paragraph (1) or (3) of subsection (b) of Code Section 48-8-112.

24 (c) A consolidated government shall be authorized to levy a tax for any capital outlay  
25 project provided for in subparagraphs (a)(1)(C), (a)(1)(D), and (a)(1)(F) of Code  
26 Section 48-8-111, or any combination thereof, without the necessity of operating such  
27 project jointly with a qualified municipal governing authority, owning or operating such  
28 projects with one or more qualified municipalities, or entering into a contract with one or  
29 more qualified municipalities with respect to such project.

30 (c.1) A consolidated government levying a tax authorized by this part may use the  
31 proceeds of such tax to establish a maintenance reserve fund for newly approved projects  
32 authorized pursuant to Code Section 48-8-111, provided that no more than 5 percent of the  
33 annual proceeds of such tax are deposited into such fund.

34 (d) In all respects not otherwise provided for in this Code section, the levy of a tax under  
35 this part by a consolidated government shall be in the same manner as the levy of the tax  
36 by any other county."

37 **SECTION 2.**

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