

Senate Bill 520

By: Senators Mullis of the 53rd, Robertson of the 29th, Anderson of the 24th, Beach of the 21st and Albers of the 56th

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-405 of the Official Code of Georgia Annotated, relating to levy  
2 and collection of tax by municipalities for independent school systems and authorized  
3 purposes for expenditures, so as to provide for multiple municipalities to levy and collect  
4 taxes for an independent school system; to amend Code Section 20-2-490 of the Official  
5 Code of Georgia Annotated, relating to municipalities authorized to levy school taxes, so as  
6 to repeal and reserve such Code section; to provide for related matters; to repeal conflicting  
7 laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-5-405 of the Official Code of Georgia Annotated, relating to levy and  
11 collection of tax by municipalities for independent school systems and authorized purposes  
12 for expenditures, is amended as follows:

13 "48-5-405.

14 (a) Each municipality authorized by law to maintain an independent school system may  
15 support and maintain the public common schools within the independent school system by  
16 levy of ad valorem taxes at the rate fixed by law upon all taxable property within the limits

17 of the independent school system located within the municipality. The board of education  
18 ~~of the municipality~~ or other authority charged with the duty of operating the independent  
19 school system shall annually recommend to the governing authority of the municipality, or  
20 in the event that the independent school system operates in more than one municipality, to  
21 the governing authorities of each such municipality, the rate of the tax levy, within the  
22 limitations fixed by law, to be made upon all taxable property within the limits of the  
23 independent school system. Taxes levied and collected for support and maintenance of the  
24 independent school system by ~~the~~ municipal governing ~~authority~~ authorities shall be  
25 appropriated, when collected, by the governing authority or governing authorities to the  
26 board of education or other authority charged with the duty of operating the independent  
27 school system. Funds appropriated to an independent school system shall be expended by  
28 the board of education or other authority charged with the duty of operating the independent  
29 school system only for educational purposes including, but not limited to, school lunch  
30 purposes. The term 'school lunch purposes' shall include payment of costs and expenses  
31 incurred in the purchase of school lunchroom supplies; the purchase, replacement, or  
32 maintenance of school lunchroom equipment; the transportation, storage, and preparation of  
33 foods; and all current operating expenses incurred in the management and operation of  
34 school lunch programs in the public common schools of the independent school system.  
35 'School lunch purposes' shall not include the purchase of foods.

36 (b) This Code section shall be cumulative of all general and local laws authorizing  
37 municipalities to levy taxes for the support of independent school systems permitted to be  
38 maintained by law."

39 **SECTION 2.**

40 Code Section 20-2-490 of the Official Code of Georgia Annotated, relating to municipalities  
41 authorized to levy school taxes, is amended as follows:

42 "20-2-490.  
43 ~~Authority is given by the Constitution of Georgia to municipalities now authorized by law~~  
44 ~~to operate independent school systems to maintain public schools in their respective limits~~  
45 ~~by local taxation~~ Reserved."

46 **SECTION 3.**

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