

House Bill 1096

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

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-111 of the Official Code of Georgia Annotated, relating to  
2 procedure for imposition of special purpose local option sales tax, resolution or ordinance,  
3 notice to county election superintendent, and election, so as to authorize allocation of tax  
4 proceeds to maintenance reserve funds; to provide for related matters; to repeal conflicting  
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

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

14 (N) The maintenance of capital outlay projects of consolidated governments, provided  
15 that such expenditures shall not exceed 5 percent of the proceeds of the tax; or

16 (O) Any combination of two or more of the foregoing;"

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.