

House Bill 415

By: Representatives Silcox of the 53<sup>rd</sup> and Martin of the 49<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to joint county and municipal sales and use tax (LOST), so as to revise a provision  
3 related to the call of elections; to provide for related matters; to repeal conflicting laws; and  
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Article 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to joint  
8 county and municipal sales and use tax (LOST), is amended in Code Section 48-8-85,  
9 relating to referendum election to decide imposition of tax, procedure, resolution, call for  
10 election, publication, ballot, result, subsequent elections, declaration and certification of  
11 result, and expense, by revising subsection (a) as follows:

12 "(a) Whenever the governing authority of any county or qualified municipality located  
13 wholly or partially within a special district ~~in which a joint county and municipal sales and~~  
14 ~~use tax was not imposed on January 1, 1980,~~ wishes to submit to the electors of the special  
15 district the question of whether the tax authorized by Code Section 48-8-82 shall be  
16 imposed, any such governing authority shall notify the election superintendent of the

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17 county whose geographical boundary is conterminous with that of the special district by  
18 forwarding to the superintendent a copy of a resolution of the governing authority calling  
19 for a referendum election. Upon receipt of the resolution, it shall be the duty of the election  
20 superintendent to issue the call for an election for the purpose of submitting the question  
21 of the imposition of the tax to the voters of the special district for approval or rejection.  
22 The election superintendent shall set the date of the election for a day not less than 30 nor  
23 more than 45 days after the date of the issuance of the call. The election superintendent  
24 shall cause the date and purpose of the election to be published once a week for two weeks  
25 immediately preceding the date of the election in the official organ of the county. The  
26 ballot shall have written or printed thereon the following:

27 '( ) YES Shall a retail sales and use tax of 1 percent be levied within the special  
28 ( ) NO district within \_\_\_\_\_ County?'

29 **SECTION 2.**

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