

Senate Bill 369

By: Senators Mullis of the 53rd, Harper of the 7th, Watson of the 1st, Albers of the 56th,  
Ginn of the 47th and others

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 9 of Title 32 of the Official Code of Georgia Annotated, relating to mass  
2 transportation, so as to provide for the levy of a retail sales and use tax by the City of Atlanta  
3 for the purpose of providing public transportation of passengers for hire in the metropolitan  
4 area of the City of Atlanta; to provide for definitions, procedures, conditions, and limitations  
5 for the imposition of such tax; to provide for selection of projects for such purposes; to  
6 provide for a referendum; to provide for an additional referendum in certain instances; to  
7 provide for a limitation on the collection of a tax for transportation purposes in certain  
8 counties in certain instances; to amend Article 5A of Chapter 8 of Title 48 of the Official  
9 Code of Georgia Annotated, relating to the special district mass transportation sales and use  
10 tax, so as to provide for the levy of a tax for transportation purposes in metropolitan county  
11 special districts; to provide for definitions, procedures, conditions, and limitations for the  
12 imposition of such tax; to provide for selection of projects for such purposes; to provide for  
13 a referendum; to provide for the levy of a tax for transportation purposes in metropolitan  
14 municipality special districts; to provide for definitions, procedures, conditions, and  
15 limitations for the imposition of such tax; to provide for selection of projects for such  
16 purposes; to provide for a referendum; to provide for related matters; to provide for an  
17 effective date; to repeal conflicting laws; and for other purposes.

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

19 **PART I**  
20 **MARTA Tax**  
21 **SECTION 1-1.**

22 Chapter 9 of Title 32 of the Official Code of Georgia Annotated, relating to mass  
23 transportation, is amended by adding a new Code section to read as follows:

24 "32-9-13.

- 25 (a) As used in this Code section, the term:
- 26 (1) 'Authority' means the authority created by the MARTA Act.
- 27 (2) 'City' means the City of Atlanta.
- 28 (3) 'MARTA Act' means an Act known as the 'Metropolitan Atlanta Rapid Transit
- 29 Authority Act of 1965,' approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended.
- 30 (b) Any provisions to the contrary in the MARTA Act notwithstanding and pursuant to the
- 31 authority granted under a provision of the Constitution enacted by Ga. L. 1964, p. 1008,
- 32 the city shall be authorized to levy a retail sales and use tax up to .50 percent under the
- 33 provisions set forth in this Code section. Such tax shall be in addition to any tax which is
- 34 currently authorized and collected under the MARTA Act. The city may elect to hold a
- 35 referendum in 2016 as provided for by this Code section by the adoption of a resolution or
- 36 ordinance by its governing body on or prior to June 30, 2016; provided, however, that if
- 37 the city does not adopt a resolution or ordinance on or prior to June 30, 2016, it may elect
- 38 to hold a referendum at the November, 2017, municipal general election by the adoption
- 39 of a resolution or ordinance by its governing body to that effect on or prior to June 30,
- 40 2017. Such additional tax shall not count toward any local sales tax limitation provided for
- 41 by Code Section 48-8-6. Any tax imposed under this part at a rate of less than .50 percent
- 42 shall be in an increment of .05 percent. Any tax imposed under this part shall run
- 43 concurrently as to duration of the levy with the 1 percent tax currently levied pursuant to
- 44 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965,' approved March 10, 1965
- 45 (Ga. L. 1965, p. 2243), as amended.
- 46 (c)(1) No later than May 31 of the year a referendum is to be called for as provided in
- 47 this Code section, the authority shall submit to the city a preliminary list of new rapid
- 48 transit projects within or serving the geographical area of the city which may be funded
- 49 in whole or in part by the proceeds of the additional tax authorized by this Code section.
- 50 (2) No later than July 31 of the year a referendum is to be called for as provided in this
- 51 Code section, the authority shall submit to the city a final list of new rapid transit projects
- 52 within or serving the city to be funded in whole or in part by the proceeds of the tax
- 53 authorized by this Code section. Such final list of new rapid transit projects shall be
- 54 incorporated into the rapid transit contract established under Section 24 of the MARTA
- 55 Act between the authority and the city upon approval by the qualified voters of the city
- 56 of the referendum to levy the additional tax authorized by this Code section.
- 57 (d) Before the additional tax authorized under this Code section shall become valid, the
- 58 tax shall be approved by a majority of qualified voters of the city in a referendum thereon.
- 59 The procedure for holding the referendum called for in this Code section shall be as
- 60 follows: There shall be published in a newspaper having general circulation throughout the
- 61 city, once each week for four weeks immediately preceding the week during which the

62 referendum is to be held, a notice to the electors thereof that on the day named therein an  
 63 election will be held to determine the question of whether or not the tax authorized by this  
 64 Code section should be collected in the city for the purpose of expanding and enhancing  
 65 the rapid transit system. Such election shall be held in all the election districts within the  
 66 territorial limits of the city. The question to be presented to the electorate in any such  
 67 referendum shall be stated on the ballots or ballot labels as follows:

68 ' ( ) YES Shall an additional sales tax of (insert percentage) percent be collected in  
 69 the City of Atlanta for the purpose of significantly expanding and  
 70 ( ) NO enhancing MARTA transit service in Atlanta?'

71 The question shall be published as a part of the aforesaid notice of election. Each such  
 72 election shall be governed, held, and conducted in accordance with the provisions of law  
 73 from time to time governing the holding of special elections. After the returns of such an  
 74 election have been received, and the same have been canvassed and computed, the result  
 75 shall be certified to the governing body of the city, in addition to any other person  
 76 designated by law to receive the same, and such governing body shall officially declare the  
 77 result thereof. Each election called by the governing body of the city under the provisions  
 78 of this Code section shall be governed by and conducted in accordance with the provisions  
 79 of law governing the holding of elections by the city. The expense of any such election  
 80 shall be paid by the city.

81 (e) If a majority of those voting in such an election vote in favor of the proposition  
 82 submitted, then the rapid transit contract between the authority and the city shall authorize  
 83 the levy and collection of the tax provided for by this Code section, and the final list  
 84 provided for in paragraph (2) of subsection (c) of this Code section shall be incorporated  
 85 therein. All of the proceeds derived from the additional tax provided for by this Code  
 86 section shall be first allocated for payment of the cost of the rapid transit projects  
 87 incorporated in such contract, except as otherwise provided by the terms of such rapid  
 88 transit contract, and thereafter, upon completion and payment of such rapid transit projects,  
 89 as provided for in such contract and this Code section. It shall be the policy of the  
 90 authority to provide that the tax collected under this Code section in an amount exceeding  
 91 the cost of the rapid transit projects incorporated in the contract shall be expended solely  
 92 within and for the benefit of the city. When a tax is imposed under this Code section, the  
 93 rate of any tax approved as provided for by Article 5A of Chapter 8 of Title 48 shall and  
 94 the tax provided for by this Code section, in aggregate, shall not exceed a rate of 1 percent.  
 95 (f) If a majority of those voting in an election provided for by this Code section in 2016  
 96 vote against the proposition submitted, the city may elect to resubmit such proposition on  
 97 the date of the November, 2017, municipal general election by the adoption of a resolution

98 or ordinance to that effect on or prior to June 30, 2017, subject to the provisions of this  
 99 Code section.

100 (g)(1) Except as provided for to the contrary in this Code section, the additional tax  
 101 provided for by this Code section shall be collected in the same manner and under the  
 102 same conditions as set forth in Section 25 of the MARTA Act.

103 (2) The tax provided for by this Code section shall not be subject to any restrictions as  
 104 to rate provided for by the MARTA Act and shall not be subject to the provisions of  
 105 paragraph (2) of subsection (b) or subsection (k) of Section 25 of the MARTA Act.

106 (3) A tax levied under this paragraph shall be added to the state sales and use tax  
 107 imposed by Article 1 of Chapter 8 of Title 48 and the state revenue commissioner is  
 108 authorized and directed to establish a bracket system by appropriate rules and regulations  
 109 to collect the tax imposed under this paragraph in the city."

## 110 **PART II**

### 111 **Special District Transportation Taxes**

#### 112 **SECTION 2-1.**

113 Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the  
 114 special district mass transportation sales and use tax, is amended by revising such article as  
 115 follows:

#### 116 "ARTICLE 5A

##### 117 Part 1

118 48-8-260.

119 As used in this article, the term:

120 (1) 'Intergovernmental agreement' means a contract entered into pursuant to Article IX,  
 121 Section III, Paragraph I of the Constitution.

122 (2) 'Mass transportation' means any mode of transportation serving the general public  
 123 which is appropriate to transport people by highways or rail.

124 (3) 'Mass transportation regional system participant' means any county within a special  
 125 district created pursuant to Article 5 of this chapter in which mass transportation service  
 126 is provided within such special district, to such special district, or from such special  
 127 district by a multicounty regional transportation authority created by an Act of the  
 128 General Assembly, including but not limited to the Georgia Regional Transportation  
 129 Authority or the Metropolitan Atlanta Rapid Transit Authority.

130 (4) 'Qualified municipality' means a qualified municipality as defined in paragraph (4)  
 131 of Code Section 48-8-110 which is located wholly or partly within a special district.

132 (5) 'Transportation purposes' means and includes roads, bridges, public transit, rails,  
 133 airports, buses, seaports, including without limitation road, street, and bridge purposes  
 134 pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all  
 135 accompanying infrastructure and services necessary to provide access to these  
 136 transportation facilities, including new general obligation debt and other multiyear  
 137 obligations issued to finance such purposes. Such purposes shall also include the  
 138 retirement of previously incurred general obligation debt with respect only to such  
 139 purposes, but only if an intergovernmental agreement has been entered into under this  
 140 article part.

141 48-8-261.

142 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the  
 143 Constitution of this state, 159 special districts are created within this state. The  
 144 geographical boundary of each county shall correspond with and shall be conterminous  
 145 with the geographical boundary of the 159 special districts created.

146 (b) On or after July 1, 2016, any county:

147 (1) That is not located within a special district levying a special sales and use tax  
 148 pursuant to Article 5 of this chapter;

149 (2) That is not defined as a metropolitan county special district that is governed by the  
 150 provisions of Part 2 of this article;

151 ~~(2)~~(3) That is a mass transportation regional system participant; and

152 ~~(3)~~(4) In which a tax is currently being levied and collected pursuant to:

153 (A) Part 1 of Article 3 of this chapter;

154 (B) A local constitutional amendment for purposes of a metropolitan area system of  
 155 public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to  
 156 such local constitutional amendment; or

157 (C) Code Section 48-8-96

158 may, by following the procedures required by this article part, impose for a limited period  
 159 of time within the special district under this article part a transportation special purpose  
 160 local option sales and use tax, the proceeds of which shall be used only for transportation  
 161 purposes.

162 (c) On or after July 1, 2017, any county:

163 (1) That is not located within a special district levying a special sales and use tax  
 164 pursuant to Article 5 of this chapter; ~~and~~

165 (2) That is not defined as a metropolitan county special district that is governed by the  
 166 provisions of Part 2 of this article; and

167 ~~(2)~~(3) In which a tax is currently being levied and collected pursuant to:

168 (A) Part 1 of Article 3 of this chapter;

169 (B) A local constitutional amendment for purposes of a metropolitan area system of  
 170 public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to  
 171 such local constitutional amendment; or

172 (C) Code Section 48-8-96

173 may, by following the procedures required by this ~~article~~ part, impose for a limited period  
 174 of time within the special district under this ~~article~~ part a transportation special purpose  
 175 local option sales and use tax, the proceeds of which shall be used only for transportation  
 176 purposes.

177 48-8-262.

178 ~~(a)(1) Except as otherwise provided in paragraph (2) of this subsection, prior~~ Prior to the  
 179 issuance of the call for the referendum required by Code Section 48-8-263, any county that  
 180 desires to levy a tax under this ~~article~~ part shall deliver or mail a written notice to the  
 181 mayor or chief elected official in each qualified municipality located within the special  
 182 district. Such notice shall contain the date, time, place, and purpose of a meeting at which  
 183 the governing authorities of the county and of each qualified municipality are to meet to  
 184 discuss possible projects for inclusion in the referendum and the rate of tax. The notice  
 185 shall be delivered or mailed at least ten days prior to the date of the meeting. The meeting  
 186 shall be held at least 30 days prior to the issuance of the call for the referendum.

187 ~~(2) When 90 percent or more of the geographic area of a special district is located within~~  
 188 ~~one or more qualified municipalities and when a qualified municipality or combination~~  
 189 ~~of qualified municipalities within the special district whose combined population within~~  
 190 ~~the special district is 60 percent or more of the aggregate population of all qualified~~  
 191 ~~municipalities within the special district desires to levy a tax under this article, such~~  
 192 ~~qualified municipality or municipalities may deliver or mail written notice to the chief~~  
 193 ~~elected official of the governing authority of the county located within the special district~~  
 194 ~~calling for a meeting to discuss projects for inclusion in the referendum and the rate of~~  
 195 ~~levy of the tax. Such notice shall contain the date, time, place, and purpose of the~~  
 196 ~~meeting and shall be delivered or mailed at least ten days prior to the date of the meeting.~~  
 197 ~~The meeting shall be held at least 30 days prior to the issuance of the call for a~~  
 198 ~~referendum. If the county and all qualified municipalities within the special district do~~  
 199 ~~not enter into an intergovernmental agreement meeting the requirements of subsection~~  
 200 ~~(b) of this Code section within 30 days after the meeting, when 90 percent or more of the~~

201 ~~geographic area of a special district is located within one or more qualified municipalities~~  
 202 ~~the qualified municipality or combination of qualified municipalities within the special~~  
 203 ~~district whose combined population within the special district is 60 percent or more of the~~  
 204 ~~aggregate population of all qualified municipalities within the special district may adopt~~  
 205 ~~a resolution as provided in subsection (d) of this Code section and issue the call for a~~  
 206 ~~referendum on the levy of a tax under this article.~~

207 (b)(1) Following the meeting required by subsection (a) of this Code section and prior  
 208 to any tax being imposed under this ~~article~~ part, the county and all qualified  
 209 municipalities therein may execute an intergovernmental agreement memorializing their  
 210 agreement to the levy of a tax and the rate of such tax.

211 (2) If an intergovernmental agreement authorized by paragraph (1) of this subsection is  
 212 entered into, it shall, at a minimum, include the following:

213 (A) A list of the projects and purposes qualifying as transportation purposes proposed  
 214 to be funded from the tax, including an expenditure of at least 30 percent of the  
 215 estimated revenue from the tax on projects ~~included in~~ consistent with the state-wide  
 216 strategic transportation plan as defined in paragraph (6) of subsection (a) of Code  
 217 Section 32-2-22;

218 (B) The estimated or projected dollar amounts allocated for each transportation  
 219 purpose from proceeds from the tax;

220 (C) The procedures for distributing proceeds from the tax to qualified municipalities;

221 (D) A schedule for distributing proceeds from the tax to qualified municipalities which  
 222 shall include the priority or order in which transportation purposes will be fully or  
 223 partially funded;

224 (E) A provision that all transportation purposes included in the agreement shall be  
 225 funded from proceeds from the tax except as otherwise agreed;

226 (F) A provision that proceeds from the tax shall be maintained in separate accounts and  
 227 utilized exclusively for the specified purposes;

228 (G) Record-keeping and audit procedures necessary to carry out the purposes of this  
 229 ~~article~~ part; and

230 (H) Such other provisions as the county and qualified municipalities choose to address.

231 (c)(1) If an intergovernmental agreement is entered into by the county and all qualified  
 232 municipalities, the rate of the tax may be up to 1 percent.

233 (2) If an intergovernmental agreement is not entered into by the county and all qualified  
 234 municipalities, the maximum rate of the tax shall not exceed .75 percent and such rate  
 235 shall be determined by the governing authority of the county.

236 (d)(1) As soon as practicable after the meeting between the governing authorities of the  
 237 county and qualified municipalities and the execution of an intergovernmental agreement,

238 if applicable, the governing authority of the county shall by a majority vote on a  
 239 resolution offered for such purpose submit the list of transportation purposes and the  
 240 question of whether the tax should be approved to electors of the special district in the  
 241 next scheduled election and shall notify the county election superintendent within the  
 242 special district by forwarding to the superintendent a copy of such resolution calling for  
 243 the imposition of the tax. Such list, or a digest thereof, shall be available during regular  
 244 business hours in the office of the county clerk.

245 (2) The resolution authorized by paragraph (1) of this subsection shall describe:

246 (A) The specific transportation purposes to be funded;

247 (B) The approximate cost of such transportation purposes, which shall also be the  
 248 maximum amount of net proceeds to be raised by the tax; and

249 (C) The maximum period of time, to be stated in calendar years, for which the tax may  
 250 be imposed and the rate thereof. The maximum period of time for the imposition of the  
 251 tax shall not exceed five years.

252 48-8-263.

253 (a)(1) The ballot submitting the question of the imposition of the tax to the voters within  
 254 the special district shall have written or printed thereon the following:

255 '( ) YES Shall a special \_\_\_ percent sales and use tax be imposed in the special  
 256 district consisting of \_\_\_\_\_ County for a period of time not to exceed

257 ( ) NO \_\_\_\_\_ and for the raising of not more than an estimated amount of  
 258 \$\_\_\_\_\_ for transportation purposes?'

259 (2) If debt is to be issued, the ballot shall also have written or printed thereon, following  
 260 the language specified by paragraph (1) of this subsection, the following:

261 'If imposition of the tax is approved by the voters, such vote shall also constitute  
 262 approval of the issuance of general obligation debt of \_\_\_\_\_ County in the  
 263 principal amount of \$\_\_\_\_\_ for the above purpose.'

264 (b) The election superintendent shall issue the call and conduct the election in the manner  
 265 authorized by general law. The superintendent shall canvass the returns, declare the result  
 266 of the election, and certify the result to the Secretary of State and to the commissioner. The  
 267 expense of the election shall be paid from county funds. All persons desiring to vote in  
 268 favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax shall  
 269 vote 'No.' If more than one-half of the votes cast throughout the entire special district are  
 270 in favor of imposing the tax, then the tax shall be imposed as provided in this ~~article~~ part.

271 (c) Where such question is not approved by the voters, the county may resubmit such  
 272 question from time to time upon compliance with the requirements of this ~~article~~ part.



273 (d)(1) If the intergovernmental agreement, if applicable, and proposal include the  
 274 authority to issue general obligation debt and if more than one-half of the votes cast are  
 275 in favor of the proposal, then the authority to issue such debt in accordance with Article  
 276 IX, Section V, Paragraph I of the Constitution is given to the proper officers of the  
 277 county; otherwise, such debt shall not be issued. If the authority to issue such debt is so  
 278 approved by the voters, then such debt may be issued without further approval by the  
 279 voters.

280 (2) If the issuance of general obligation debt is included and approved as provided in this  
 281 Code section, then the governing authority of the county may incur such debt either  
 282 through the issuance and validation of general obligation bonds or through the execution  
 283 of a promissory note or notes or other instrument or instruments. If such debt is incurred  
 284 through the issuance of general obligation bonds, such bonds and their issuance and  
 285 validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 except as  
 286 specifically provided otherwise in this ~~article~~ part. If such debt is incurred through the  
 287 execution of a promissory note or notes or other instrument or instruments, no validation  
 288 proceedings shall be necessary, and such debt shall be subject to Code Sections 36-80-10  
 289 through 36-80-14 except as specifically provided otherwise in this ~~article~~ part. In either  
 290 event, such general obligation debt shall be payable first from the separate account in  
 291 which are placed the proceeds received by the county from the tax. Such general  
 292 obligation debt shall, however, constitute a pledge of the full faith, credit, and taxing  
 293 power of the county; and any liability on such debt which is not satisfied from the  
 294 proceeds of the tax shall be satisfied from the general funds of the county.

295 48-8-264.

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

299 (2) With respect to services which are regularly billed on a monthly basis, however, the  
 300 resolution shall become effective with respect to and the tax shall apply to services billed  
 301 on or after the effective date specified in paragraph (1) of this subsection.

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

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

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

309 (3) As of the end of the calendar quarter during which the commissioner determines that  
310 the tax will have raised revenues sufficient to provide to the special district net proceeds  
311 equal to or greater than the amount specified as the maximum amount of net proceeds to  
312 be raised by the tax.

313 (c)(1) At any time, no more than a single tax under this ~~article~~ part shall be imposed  
314 within a special district. Any tax imposed under this ~~article~~ part may, subject to the  
315 requirements of subsection (c) of Code Section 48-8-262, be imposed at a rate of up to  
316 1 percent but shall not exceed 1 percent. Any tax imposed under this ~~article~~ part at a rate  
317 of less than 1 percent shall be in an increment of .05 percent.

318 (2) In any special district in which a tax is in effect under this ~~article~~ part, proceedings  
319 may be commenced, while the tax is in effect, calling for the reimposition of the tax upon  
320 the termination of the tax then in effect; and an election may be held at the next scheduled  
321 election for this purpose while the tax is in effect. Such proceedings for the reimposition  
322 of a tax under this ~~article~~ part shall be in the same manner as proceedings for the initial  
323 imposition of the tax, but the newly authorized tax shall not be imposed until the  
324 expiration of the tax then in effect.

325 (3) Following the expiration of a tax under this ~~article~~ part, proceedings for the  
326 reimposition of a tax under this ~~article~~ part may be initiated in the same manner as  
327 provided in this ~~article~~ part for initial imposition of such tax.

328 48-8-265.

329 A tax levied pursuant to this ~~article~~ part shall be exclusively administered and collected by  
330 the commissioner for the use and benefit of the county and qualified municipalities within  
331 the special district imposing the tax. Such administration and collection shall be  
332 accomplished in the same manner and subject to the same applicable provisions,  
333 procedures, and penalties provided in Article 1 of this chapter; provided, however, that all  
334 moneys collected from each taxpayer by the commissioner shall be applied first to such  
335 taxpayer's liability for taxes owed the state; and provided, further, that the commissioner  
336 may rely upon a representation by or on behalf of the special district or the Secretary of  
337 State that such a tax has been validly imposed, and the commissioner and the  
338 commissioner's agents shall not be liable to any person for collecting any such tax which  
339 was not validly imposed. Dealers shall be allowed a percentage of the amount of the tax  
340 due and accounted for and shall be reimbursed in the form of a deduction in submitting,  
341 reporting, and paying the amount due if such amount is not delinquent at the time of  
342 payment. The deduction shall be at the rate and subject to the requirements specified under  
343 subsections (b) through (f) of Code Section 48-8-50.

344 48-8-266.

345 Each sales tax return remitting taxes collected under this ~~article~~ part shall separately  
 346 identify the location of each retail establishment at which any of the taxes remitted were  
 347 collected and shall specify the amount of sales and the amount of taxes collected at each  
 348 establishment for the period covered by the return in order to facilitate the determination  
 349 by the commissioner that all taxes imposed by this ~~article~~ part are collected and distributed  
 350 according to situs of sale.

351 48-8-267.

352 (a) The proceeds of the tax collected by the commissioner in each special district under  
 353 this ~~article~~ part shall be disbursed as soon as practicable after collection as follows:

354 (1) One percent of the amount collected shall be paid into the general fund of the state  
 355 treasury in order to defray the costs of administration; and

356 (2) Except for the percentage provided in paragraph (1) of this subsection, the remaining  
 357 proceeds of the tax shall be distributed:

358 (A) Pursuant to the terms of the intergovernmental agreement, if applicable; or

359 (B) If no intergovernmental agreement has been entered into, in accordance with  
 360 subsection (b) of this Code section.

361 (b) In the event an intergovernmental agreement has not been entered into, then  
 362 distribution of the proceeds shall be as follows:

363 (1) The state auditor shall determine the most recent three fiscal years for which an audit  
 364 under Code Section 36-81-7 has been made;

365 (2) Utilizing the audit information under paragraph (1) of this subsection, the county and  
 366 each qualified municipality shall receive a proportional amount of proceeds of the tax  
 367 based upon the amount of expenditures made for transportation in the most recent three  
 368 fiscal years. The proportional amount for the county and each qualified municipality  
 369 shall be determined by dividing the average expended on transportation during the most  
 370 recent three fiscal years by the county or qualified municipality by the aggregate average  
 371 expended on transportation by the county and all qualified municipalities in the special  
 372 district during the most recent three fiscal years. Amounts expended on transportation  
 373 include transportation maintenance and operation costs and shall correspond with  
 374 classifications and subclassifications specified in the local government uniform chart of  
 375 accounts under subsection (e) of Code Section 36-81-3 within section 4200, including  
 376 noncapital expenditures within sections 4210-4270, and shall be reported in the local  
 377 government audit. Total general fund expenditures by the local government within these  
 378 categories shall be specified in the footnotes of the audited financial statement. If such  
 379 transportation expenditures include maintenance and operation costs to support local

380 government airport and transit operations, reported in functions 7561 and 7563 of the  
 381 uniform chart, the general fund costs for those functions shall be included in the footnotes  
 382 of the local government's audited financial report; and

383 (3) Following the determinations made pursuant to paragraph (2) of this subsection and  
 384 at least 30 days prior to the referendum, the state auditor shall certify the appropriate  
 385 distribution percentages to the commissioner and the commissioner shall utilize such  
 386 percentages for the distribution of proceeds for the term of the tax.

387 48-8-268.

388 (a) The proceeds of a tax under this ~~article~~ part shall not be subject to any allocation or  
 389 balancing of state and federal funds provided for by general law, and such proceeds shall  
 390 not be considered or taken into account in any such allocation or balancing.

391 (b) The approval of the tax under this ~~article~~ part shall not in any way diminish the  
 392 percentage of state or federal funds allocated to any of the local governments under Code  
 393 Section 32-5-27 within the special district levying the tax. The amount of state or federal  
 394 funds expended in the county or any qualified municipality within the special district shall  
 395 not be decreased or diverted due to the use of proceeds from the tax levied under this ~~article~~  
 396 part for transportation purposes that have a high priority in the state-wide strategic  
 397 transportation plan.

398 48-8-269.

399 (a) Except as to rate, a tax imposed under this ~~article~~ part shall correspond to the tax  
 400 imposed by Article 1 of this chapter. No item or transaction which is not subject to  
 401 taxation under Article 1 of this chapter shall be subject to a tax imposed under this ~~article~~  
 402 part, except that a tax imposed under this ~~article~~ part shall not apply to:

403 (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road  
 404 farm or agricultural equipment, or locomotives;

405 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;

406 (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public  
 407 highways;

408 (4) The sale or use of energy used in the manufacturing or processing of tangible goods  
 409 primarily for resale;

410 (5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2  
 411 for public mass transit; or

412 (6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.

413 (b) Except as otherwise specifically provided in this ~~article~~ part, the tax imposed pursuant  
 414 to this ~~article~~ part shall be subject to any sales and use tax exemption which is otherwise

415 imposed by law; provided, however, that the tax levied by this ~~article~~ part shall be  
416 applicable to the sale of food and food ingredients as provided for in paragraph (57) of  
417 Code Section 48-8-3.

418 48-8-269.1.

419 Where a local sales or use tax has been paid with respect to tangible personal property by  
420 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction  
421 outside this state, the tax may be credited against the tax authorized to be imposed by this  
422 ~~article~~ part upon the same property. If the amount of sales or use tax so paid is less than  
423 the amount of the tax due under this ~~article~~ part, the purchaser shall pay an amount equal  
424 to the difference between the amount paid in the other tax jurisdiction and the amount due  
425 under this ~~article~~ part. The commissioner may require such proof of payment in another  
426 local tax jurisdiction as he or she deems necessary and proper. No credit shall be granted,  
427 however, against the tax under this ~~article~~ part for tax paid in another jurisdiction if the tax  
428 paid in such other jurisdiction is used to obtain a credit against any other local sales and use  
429 tax levied in the county or in a special district which includes the county.

430 48-8-269.2.

431 No tax shall be imposed upon the sale of tangible personal property which is ordered by  
432 and delivered to the purchaser at a point outside the geographical area of the county in  
433 which the tax is imposed regardless of the point at which title passes, if the delivery is  
434 made by the seller's vehicle, United States mail, or common carrier or by private or contract  
435 carrier.

436 48-8-269.3.

437 The commissioner shall have the power and authority to promulgate such rules and  
438 regulations as shall be necessary for the effective and efficient administration and  
439 enforcement of the collection of the tax.

440 48-8-269.4.

441 Except as provided in Code Section 48-8-6, the tax authorized under this ~~article~~ part shall  
442 be in addition to any other local sales and use tax. Except as otherwise provided in this  
443 ~~article~~ part and except as provided in Code Section 48-8-6, the imposition of any other  
444 local sales and use tax within a county or qualified municipality within a special district  
445 shall not affect the authority of a county to impose the tax authorized under this ~~article~~ part,  
446 and the imposition of the tax authorized under this ~~article~~ part shall not affect the  
447 imposition of any otherwise authorized local sales and use tax within the special district.

448 48-8-269.5.

449 (a)(1) The proceeds received from the tax shall be used by the county and qualified  
450 municipalities within the special district exclusively for the transportation purposes  
451 specified in the resolution calling for imposition of the tax. Such proceeds shall be kept  
452 in a separate account from other funds of any county or qualified municipality receiving  
453 proceeds of the tax and shall not in any manner be commingled with other funds of any  
454 county or qualified municipality prior to the expenditure.

455 (2) The governing authority of each county and the governing authority of each qualified  
456 municipality receiving any proceeds from the tax under this ~~article~~ part shall maintain a  
457 record of each and every purpose for which the proceeds of the tax are used. A schedule  
458 shall be included in each annual audit which shows for each purpose in the resolution  
459 calling for imposition of the tax the original estimated cost, the current estimated cost if  
460 it is not the original estimated cost, amounts expended in prior years, and amounts  
461 expended in the current year. The auditor shall verify and test expenditures sufficient to  
462 provide assurances that the schedule is fairly presented in relation to the financial  
463 statements. The auditor's report on the financial statements shall include an opinion, or  
464 disclaimer of opinion, as to whether the schedule is presented fairly in all material  
465 respects in relation to the financial statements taken as a whole.

466 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax  
467 unless the county governing authority determines that, and if the debt is to be validated it  
468 is demonstrated in the validation proceedings that, during each year in which any payment  
469 of principal or interest on the debt comes due, the county will receive from the tax net  
470 proceeds sufficient to fully satisfy such liability. General obligation debt issued under this  
471 ~~article~~ part shall be payable first from the separate account in which are placed the proceeds  
472 received by the county from the tax. Such debt, however, shall constitute a pledge of the  
473 full faith, credit, and taxing power of the county; and any liability on such debt which is  
474 not satisfied from the proceeds of the tax shall be satisfied from the general funds of the  
475 county.

476 (c) The intergovernmental agreement, if applicable, and resolution calling for the  
477 imposition of the tax may specify that all of the proceeds of the tax will be used for  
478 payment of general obligation debt issued in conjunction with the imposition of the tax,  
479 and, in that event, such proceeds shall be solely for such purpose except as otherwise  
480 provided in subsection (f) of this Code section.

481 (d) The intergovernmental agreement, if applicable, and resolution calling for the  
482 imposition of the tax may specify that a part of the proceeds of the tax will be used for  
483 payment of general obligation debt issued in conjunction with the imposition of the tax.  
484 The intergovernmental agreement, if applicable, and resolution shall specifically state the

485 other purposes for which such proceeds will be used. In such a case, no part of the net  
 486 proceeds from the tax received in any year shall be used for such other purposes until all  
 487 debt service requirements of the general obligation debt for that year have first been  
 488 satisfied from the account in which the proceeds of the tax are placed.

489 (e) The resolution calling for the imposition of the tax may specify that no general  
 490 obligation debt is to be issued in conjunction with the imposition of the tax. The  
 491 intergovernmental agreement, if applicable, and resolution shall specifically state the  
 492 purpose or purposes for which the proceeds will be used.

493 (f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of  
 494 payment of general obligation debt issued in conjunction with the imposition of the tax,  
 495 then any net proceeds of the tax in excess of the amount required for final payment of  
 496 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.

497 (B) If the special district receives from the tax net proceeds in excess of the maximum  
 498 cost of the transportation projects and purposes stated in the resolution calling for the  
 499 imposition of the tax or in excess of the actual cost of such projects and purposes, then  
 500 such excess proceeds shall be subject to and applied as provided in paragraph (2) of this  
 501 subsection unless otherwise specified in the intergovernmental agreement, if applicable.

502 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section  
 503 48-8-264 by reason of denial of validation of debt, then all net proceeds received by the  
 504 special district from the tax shall be excess proceeds subject to paragraph (2) of this  
 505 subsection.

506 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of  
 507 reducing any indebtedness of any county or qualified municipality within the special  
 508 district other than indebtedness incurred pursuant to this ~~article~~ part. If there is no such  
 509 other indebtedness or if the excess proceeds exceed the amount of any such other  
 510 indebtedness, then the excess proceeds shall next be paid into the general fund of such  
 511 county or qualified municipality, it being the intent that any funds so paid into the general  
 512 fund of such county or qualified municipality be used for the purpose of reducing ad  
 513 valorem taxes.

514 48-8-269.6.

515 Not later than December 31 of each year, the governing authority of each county and each  
 516 ~~qualifying~~ qualified municipality receiving any proceeds from the tax under this ~~article~~ part  
 517 shall publish annually, in a newspaper of general circulation in the boundaries of such  
 518 county or municipality, a simple, nontechnical report which shows for each purpose in the  
 519 resolution calling for the imposition of the tax the original estimated cost, the current  
 520 estimated cost if it is not the original estimated cost, amounts expended in prior years, and

521 amounts expended in the current year. The report shall also include a statement of what  
 522 corrective action the county or qualified municipality intends to implement with respect to  
 523 each purpose which is underfunded or behind schedule and a statement of any surplus  
 524 funds which have not been expended for a purpose.

525 Part 2

526 48-8-269.7.

527 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the  
 528 Constitution of this state, 159 special districts are created within this state. The  
 529 geographical boundary of each county shall correspond with and shall be conterminous  
 530 with the geographical boundary of the 159 special districts created.

531 (b) The provisions of this part shall only be applicable to special districts in which:

532 (1) A tax is currently being levied and collected pursuant to a local constitutional  
 533 amendment for purposes of a metropolitan area system of public transportation set out  
 534 at Ga. L. 1964, p. 1008, and the laws enacted pursuant to such local constitutional  
 535 amendment; and

536 (2) Eighty percent or more of the geographic area of the special district is located within  
 537 one or more qualified municipalities as defined in paragraph (4) of Code Section  
 538 48-8-260.

539 (c) Any special district in this state meeting the qualifications contained in subsection (b)  
 540 of this Code section shall be known as a metropolitan county special district.

541 48-8-269.8.

542 (a) After July 1, 2016, any part of a metropolitan county special district that is outside the  
 543 boundaries of a metropolitan municipality special district, as provided for in Code Section  
 544 48-8-269.995, may, by following the procedures required by this part, impose for a limited  
 545 period of time within such part of the metropolitan county special district a transportation  
 546 special purpose local option sales and use tax, the proceeds of which shall be used only for  
 547 transportation purposes.

548 (b) Prior to the issuance of the call for the referendum required by Code Section  
 549 48-8-269.9, the governing authority of the county in which the part of a metropolitan  
 550 county special district that desires to levy a tax under this part is located shall deliver or  
 551 mail a written notice to the mayor or chief elected official in each qualified municipality  
 552 located within such part of the metropolitan county special district. Such notice shall  
 553 contain the date, time, place, and purpose of a meeting at which the governing authority of  
 554 such county and of each qualified municipality are to meet to discuss possible projects for



555 inclusion in the referendum and the rate of tax. The notice shall be delivered or mailed at  
 556 least ten days prior to the date of the meeting. The meeting shall be held at least 30 days  
 557 prior to the issuance of the call for the referendum.

558 (c)(1) Upon approval of the qualified municipalities or county representing at least 60  
 559 percent of the population of the part of the metropolitan county special district not within  
 560 the boundaries of a metropolitan municipality special district, the governing authority of  
 561 the county, unless there is a vote against the resolution by a majority plus one of the  
 562 members of such governing authority of the county, shall sign a resolution offered for  
 563 such purpose and shall submit the list of transportation purposes, as approved by the  
 564 qualified municipalities or county representing at least 60 percent of the population of the  
 565 part of the metropolitan county special district and the question of whether the tax should  
 566 be approved to electors of the part of the metropolitan county special district not within  
 567 the boundaries of a metropolitan municipality special district in the next scheduled  
 568 election and shall notify the county election superintendent by forwarding to the  
 569 superintendent a copy of such resolution calling for the imposition of the tax. Such list,  
 570 or a digest thereof, shall be available during regular business hours in the office of the  
 571 county clerk and in the offices of the governing authorities of the qualified municipalities  
 572 participating in the election.

573 (2) The resolution authorized by paragraph (1) of this subsection shall describe:

574 (A) The specific transportation purposes to be funded;

575 (B) The approximate cost of such transportation purposes, which shall also be the  
 576 maximum amount of net proceeds to be raised by the tax;

577 (C) The maximum period of time, to be stated in calendar years, for which the tax may  
 578 be imposed and the rate thereof. The maximum period of time for the imposition of the  
 579 tax shall not exceed five years; and

580 (D) A list of the projects and purposes qualifying as transportation purposes proposed  
 581 to be funded from the tax, including an expenditure of at least 30 percent of the  
 582 estimated revenue from the tax on projects consistent with the state-wide strategic  
 583 transportation plan as defined in paragraph (6) of subsection (a) of Code Section  
 584 32-2-22.

585 48-8-269.9.

586 (a)(1) The ballot submitting the question of the imposition of the tax to the voters within  
 587 the part of the metropolitan county special district shall have written or printed thereon  
 588 the following:

589 '( ) YES Shall an additional \_\_\_\_\_ percent sales tax be collected in part of  
 590 County \_\_\_\_\_ for \_\_\_\_\_ years for the purpose of transportation  
 591 ( ) NO improvements and congestion reduction?'

592 (2) If debt is to be issued, the ballot shall also have written or printed thereon, following  
 593 the language specified by paragraph (1) of this subsection, the following:

594 'If imposition of the tax is approved by the voters, such vote shall also constitute  
 595 approval of the issuance of general obligation debt of \_\_\_\_\_ County in the  
 596 principal amount of \$ \_\_\_\_\_ for the above purpose.'

597 (b) The election superintendent shall issue the call and conduct the election in the manner  
 598 authorized by general law. The superintendent shall canvass the returns, declare the result  
 599 of the election, and certify the result to the Secretary of State and to the commissioner. The  
 600 expense of the election shall be paid from county funds. All persons desiring to vote in  
 601 favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax shall  
 602 vote 'No.' If more than one-half of the votes cast throughout the part of the metropolitan  
 603 county special district are in favor of imposing the tax, then the tax shall be imposed as  
 604 provided in this part.

605 (c) Where such question is not approved by the voters, the metropolitan county special  
 606 district may resubmit such question from time to time upon compliance with the  
 607 requirements of this part.

608 (d)(1) If the proposal includes the authority to issue general obligation debt and if more  
 609 than one-half of the votes cast are in favor of the proposal, then the authority to issue such  
 610 debt in accordance with Article IX, Section V, Paragraph I of the Constitution is given  
 611 to the proper officers of the county; otherwise, such debt shall not be issued. If the  
 612 authority to issue such debt is so approved by the voters, then such debt may be issued  
 613 without further approval by the voters.

614 (2) If the issuance of general obligation debt is included and approved as provided in this  
 615 Code section, then the governing authority of the county may incur such debt either  
 616 through the issuance and validation of general obligation bonds or through the execution  
 617 of a promissory note or notes or other instrument or instruments. If such debt is incurred  
 618 through the issuance of general obligation bonds, such bonds and their issuance and  
 619 validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 except as  
 620 specifically provided otherwise in this part. If such debt is incurred through the execution  
 621 of a promissory note or notes or other instrument or instruments, no validation  
 622 proceedings shall be necessary, and such debt shall be subject to Code Sections 36-80-10  
 623 through 36-80-14 except as specifically provided otherwise in this part. In either event,  
 624 such general obligation debt shall be payable first from the separate account in which are  
 625 placed the proceeds received by the county from the tax. Such general obligation debt

626 shall, however, constitute a pledge of the full faith, credit, and taxing power of the  
 627 county; and any liability on such debt which is not satisfied from the proceeds of the tax  
 628 shall be satisfied from the general funds of the county.

629 48-8-269.91.

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

633 (2) With respect to services which are regularly billed on a monthly basis, however, the  
 634 resolution shall become effective with respect to and the tax shall apply to services billed  
 635 on or after the effective date specified in paragraph (1) of this subsection.

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

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

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

643 (3) As of the end of the calendar quarter during which the commissioner determines that  
 644 the tax will have raised revenues sufficient to provide to the metropolitan county special  
 645 district net proceeds equal to or greater than the amount specified as the maximum  
 646 amount of net proceeds to be raised by the tax.

647 (c)(1) At any time, no more than a single tax under this part shall be imposed within a  
 648 metropolitan county special district. Any tax imposed under this part may be imposed  
 649 at a rate of up to .75 percent. Any tax imposed under this part at a rate of less than .75  
 650 percent shall be in an increment of .05 percent.

651 (2) In any metropolitan county special district in which a tax is currently being levied  
 652 and collected pursuant to a local constitutional amendment for purposes of a metropolitan  
 653 area system of public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted  
 654 pursuant to such local constitutional amendment, and such tax is levied at a percentage  
 655 over 1 percent, then the combined amount of the percentage over 1 percent of such tax  
 656 and the tax levied pursuant to this part shall not exceed 1 percent.

657 (3) In any metropolitan county special district in which a tax is in effect under this part,  
 658 proceedings may be commenced, while the tax is in effect, calling for the reimposition  
 659 of the tax upon the termination of the tax then in effect; and an election may be held at  
 660 the next scheduled election for this purpose while the tax is in effect. Such proceedings  
 661 for the reimposition of a tax under this part shall be in the same manner as proceedings

662 for the initial imposition of the tax, but the newly authorized tax shall not be imposed  
 663 until the expiration of the tax then in effect.

664 (4) Following the expiration of a tax under this part, proceedings for the reimposition of  
 665 a tax under this part may be initiated in the same manner as provided in this part for  
 666 initial imposition of such tax.

667 48-8-269.92.

668 A tax levied pursuant to this part shall be exclusively administered and collected by the  
 669 commissioner for the use and benefit of the county and qualified municipalities within the  
 670 part of the metropolitan county special district imposing the tax. Such administration and  
 671 collection shall be accomplished in the same manner and subject to the same applicable  
 672 provisions, procedures, and penalties provided in Article 1 of this chapter; provided,  
 673 however, that all moneys collected from each taxpayer by the commissioner shall be  
 674 applied first to such taxpayer's liability for taxes owed the state; and provided, further, that  
 675 the commissioner may rely upon a representation by or on behalf of the metropolitan  
 676 county special district or the Secretary of State that such a tax has been validly imposed,  
 677 and the commissioner and the commissioner's agents shall not be liable to any person for  
 678 collecting any such tax which was not validly imposed. Dealers shall be allowed a  
 679 percentage of the amount of the tax due and accounted for and shall be reimbursed in the  
 680 form of a deduction in submitting, reporting, and paying the amount due if such amount  
 681 is not delinquent at the time of payment. The deduction shall be at the rate and subject to  
 682 the requirements specified under subsections (b) through (f) of Code Section 48-8-50.

683 48-8-269.93.

684 Each sales tax return remitting taxes collected under this part shall separately identify the  
 685 location of each retail establishment at which any of the taxes remitted were collected and  
 686 shall specify the amount of sales and the amount of taxes collected at each establishment  
 687 for the period covered by the return in order to facilitate the determination by the  
 688 commissioner that all taxes imposed by this part are collected and distributed according to  
 689 situs of sale.

690 48-8-269.94.

691 The proceeds of the tax collected by the commissioner in each metropolitan county special  
 692 district under this part shall be disbursed as soon as practicable after collection as follows:  
 693 (1) One percent of the amount collected shall be paid into the general fund of the state  
 694 treasury in order to defray the costs of administration; and

695 (2) Except for the percentage provided in paragraph (1) of this Code section, the  
 696 remaining proceeds of the tax shall be distributed pursuant to the terms of an  
 697 intergovernmental agreement.

698 48-8-269.95.

699 (a) The proceeds of a tax under this part shall not be subject to any allocation or balancing  
 700 of state and federal funds provided for by general law, and such proceeds shall not be  
 701 considered or taken into account in any such allocation or balancing.

702 (b) The approval of the tax under this part shall not in any way diminish the percentage of  
 703 state or federal funds allocated to any of the local governments under Code Section 32-5-27  
 704 within the metropolitan county special district levying the tax. The amount of state or  
 705 federal funds expended in the county or any qualified municipality within the metropolitan  
 706 county special district shall not be decreased or diverted due to the use of proceeds from  
 707 the tax levied under this part for transportation purposes that have a high priority in the  
 708 state-wide strategic transportation plan.

709 48-8-269.96.

710 (a) Except as to rate, a tax imposed under this part shall correspond to the tax imposed by  
 711 Article 1 of this chapter. No item or transaction which is not subject to taxation under  
 712 Article 1 of this chapter shall be subject to a tax imposed under this part, except that a tax  
 713 imposed under this part shall not apply to:

714 (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road  
 715 farm or agricultural equipment, or locomotives;

716 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;

717 (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public  
 718 highways;

719 (4) The sale or use of energy used in the manufacturing or processing of tangible goods  
 720 primarily for resale;

721 (5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2  
 722 for public mass transit; or

723 (6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.

724 (b) Except as otherwise specifically provided in this part, the tax imposed pursuant to this  
 725 part shall be subject to any sales and use tax exemption which is otherwise imposed by law;  
 726 provided, however, that the tax levied by this part shall be applicable to the sale of food and  
 727 food ingredients as provided for in paragraph (57) of Code Section 48-8-3.

728 48-8-269.97.

729 Where a local sales or use tax has been paid with respect to tangible personal property by  
 730 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction  
 731 outside this state, the tax may be credited against the tax authorized to be imposed by this  
 732 part upon the same property. If the amount of sales or use tax so paid is less than the  
 733 amount of the tax due under this part, the purchaser shall pay an amount equal to the  
 734 difference between the amount paid in the other tax jurisdiction and the amount due under  
 735 this part. The commissioner may require such proof of payment in another local tax  
 736 jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,  
 737 against the tax under this part for tax paid in another jurisdiction if the tax paid in such  
 738 other jurisdiction is used to obtain a credit against any other local sales and use tax levied  
 739 in the metropolitan county special district.

740 48-8-269.98.

741 No tax shall be imposed upon the sale of tangible personal property which is ordered by  
 742 and delivered to the purchaser at a point outside the geographical area of the county in  
 743 which the tax is imposed regardless of the point at which title passes, if the delivery is  
 744 made by the seller's vehicle, United States mail, or common carrier or by private or contract  
 745 carrier.

746 48-8-269.99.

747 The commissioner shall have the power and authority to promulgate such rules and  
 748 regulations as shall be necessary for the effective and efficient administration and  
 749 enforcement of the collection of the tax.

750 48-8-269.991.

751 Except as provided in Code Section 48-8-6, the tax authorized under this part shall be in  
 752 addition to any other local sales and use tax. Except as otherwise provided in this part and  
 753 except as provided in Code Section 48-8-6, the imposition of any other local sales and use  
 754 tax within a county or qualified municipality within a metropolitan county special district  
 755 shall not affect the authority of a metropolitan county special district to impose the tax  
 756 authorized under this part, and the imposition of the tax authorized under this part shall not  
 757 affect the imposition of any otherwise authorized local sales and use tax within the  
 758 metropolitan county special district.

759 48-8-269.992.

760 (a)(1) The proceeds received from the tax shall be used by the county and qualified  
 761 municipalities within the part of the metropolitan county special district levying the tax

762 exclusively for the transportation purposes specified in the resolution calling for  
763 imposition of the tax. Such proceeds shall be kept in a separate account from other funds  
764 of any county or qualified municipality receiving proceeds of the tax and shall not in any  
765 manner be commingled with other funds of any county or qualified municipality prior to  
766 the expenditure.

767 (2) The governing authority of each county and the governing authority of each qualified  
768 municipality receiving any proceeds from the tax under this part shall maintain a record  
769 of each and every purpose for which the proceeds of the tax are used. A schedule shall  
770 be included in each annual audit which shows for each purpose in the resolution calling  
771 for imposition of the tax the original estimated cost, the current estimated cost if it is not  
772 the original estimated cost, amounts expended in prior years, and amounts expended in  
773 the current year. The auditor shall verify and test expenditures sufficient to provide  
774 assurances that the schedule is fairly presented in relation to the financial statements. The  
775 auditor's report on the financial statements shall include an opinion, or disclaimer of  
776 opinion, as to whether the schedule is presented fairly in all material respects in relation  
777 to the financial statements taken as a whole.

778 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax  
779 unless the county governing authority determines that, and if the debt is to be validated it  
780 is demonstrated in the validation proceedings that, during each year in which any payment  
781 of principal or interest on the debt comes due, the county will receive from the tax net  
782 proceeds sufficient to fully satisfy such liability. General obligation debt issued under this  
783 part shall be payable first from the separate account in which are placed the proceeds  
784 received by the county from the tax. Such debt, however, shall constitute a pledge of the  
785 full faith, credit, and taxing power of the county; and any liability on such debt which is  
786 not satisfied from the proceeds of the tax shall be satisfied from the general funds of the  
787 county.

788 (c) The intergovernmental agreement, if applicable, and resolution calling for the  
789 imposition of the tax may specify that all of the proceeds of the tax will be used for  
790 payment of general obligation debt issued in conjunction with the imposition of the tax,  
791 and, in that event, such proceeds shall be solely for such purpose except as otherwise  
792 provided in subsection (f) of this Code section.

793 (d) The intergovernmental agreement, if applicable, and resolution calling for the  
794 imposition of the tax may specify that a part of the proceeds of the tax will be used for  
795 payment of general obligation debt issued in conjunction with the imposition of the tax.  
796 The intergovernmental agreement, if applicable, and resolution shall specifically state the  
797 other purposes for which such proceeds will be used. In such a case, no part of the net  
798 proceeds from the tax received in any year shall be used for such other purposes until all

799 debt service requirements of the general obligation debt for that year have first been  
 800 satisfied from the account in which the proceeds of the tax are placed.

801 (e) The resolution calling for the imposition of the tax may specify that no general  
 802 obligation debt is to be issued in conjunction with the imposition of the tax. The  
 803 intergovernmental agreement, if applicable, and resolution shall specifically state the  
 804 purpose or purposes for which the proceeds will be used.

805 (f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of  
 806 payment of general obligation debt issued in conjunction with the imposition of the tax,  
 807 then any net proceeds of the tax in excess of the amount required for final payment of  
 808 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.

809 (B) If the metropolitan county special district receives from the tax net proceeds in  
 810 excess of the maximum cost of the transportation projects and purposes stated in the  
 811 resolution calling for the imposition of the tax or in excess of the actual cost of such  
 812 projects and purposes, then such excess proceeds shall be subject to and applied as  
 813 provided in paragraph (2) of this subsection unless otherwise specified in the  
 814 intergovernmental agreement, if applicable.

815 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section  
 816 48-8-269.91 by reason of denial of validation of debt, then all net proceeds received by  
 817 the special district from the tax shall be excess proceeds subject to paragraph (2) of this  
 818 subsection.

819 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of  
 820 reducing any indebtedness of any county or qualified municipality within the  
 821 metropolitan county special district other than indebtedness incurred pursuant to this part.  
 822 If there is no such other indebtedness or if the excess proceeds exceed the amount of any  
 823 such other indebtedness, then the excess proceeds shall next be paid into the general fund  
 824 of such county or qualified municipality, it being the intent that any funds so paid into the  
 825 general fund of such county or qualified municipality be used for the purpose of reducing  
 826 ad valorem taxes.

827 48-8-269.993.

828 Not later than December 31 of each year, the governing authority of the county and each  
 829 qualified municipality receiving any proceeds from the tax under this part shall publish  
 830 annually, in a newspaper of general circulation in the boundaries of such metropolitan  
 831 county special district, a simple, nontechnical report which shows for each purpose in the  
 832 resolution calling for the imposition of the tax the original estimated cost, the current  
 833 estimated cost if it is not the original estimated cost, amounts expended in prior years, and  
 834 amounts expended in the current year. The report shall also include a statement of what



835 corrective action the metropolitan county special district intends to implement with respect  
 836 to each purpose which is underfunded or behind schedule and a statement of any surplus  
 837 funds which have not been expended for a purpose.

838 Part 3

839 48-8-269.994.

840 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the  
 841 Constitution of this state, 159 special districts are created within this state. The  
 842 geographical boundary of each county shall correspond with and shall be conterminous  
 843 with the geographical boundary of the 159 special districts created.

844 (b) The provisions of this part shall only be applicable to special districts in which:

845 (1) A tax is currently being levied and collected by a municipality that is specifically  
 846 authorized to levy such tax pursuant to a local constitutional amendment for purposes of  
 847 a metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, and  
 848 the laws enacted pursuant to such local constitutional amendment; and

849 (2) Such municipality contains within its boundaries 15 percent or more of the  
 850 geographic area of a metropolitan county special district.

851 (c) The territory of any municipality in this state meeting the qualifications contained in  
 852 subsection (b) of this Code section shall be a metropolitan municipality special district, the  
 853 geographic boundary of which shall be coterminous with the geographic boundary of such  
 854 municipality.

855 48-8-269.995.

856 (a) After July 1, 2016, any metropolitan municipality special district may, by following  
 857 the procedures required by this part, impose for a limited period of time within such  
 858 metropolitan municipality special district a transportation special purpose local option sales  
 859 and use tax, the proceeds of which shall be used only for transportation purposes.

860 (b)(1) Prior to the issuance of the call for the referendum required by Code Section  
 861 48-8-269.996, the governing authority of the metropolitan municipality special district  
 862 that desires to levy a tax under this part shall by a majority vote on a resolution offered  
 863 for such purpose approve the submission of a list of transportation purposes and the  
 864 question of whether the tax should be approved to the governing authority of the county  
 865 in which the metropolitan municipality special district is located. In the event a  
 866 metropolitan municipality special district is located in more than one county, such  
 867 resolution shall be forwarded to the governing authority of the county which contains the  
 868 highest percentage of the geographic area of the metropolitan municipality special

869 district. The governing authority of the county, unless there is a vote against the  
 870 resolution by a majority plus one of the members of such governing authority of the  
 871 county, shall sign a resolution offered for such purpose and shall notify the county  
 872 election superintendent by forwarding to the superintendent a copy of such resolution  
 873 calling for the imposition of the tax and for the proposal to be presented to the qualified  
 874 voters in the metropolitan municipality special district at the next scheduled election.  
 875 Such resolution, or a digest thereof, shall be available during regular business hours in  
 876 the office of the county clerk and in the offices of the metropolitan municipality special  
 877 district calling for the election.

878 (2) The resolution authorized by paragraph (1) of this subsection shall describe:

879 (A) The specific transportation purposes to be funded;

880 (B) The approximate cost of such transportation purposes, which shall also be the  
 881 maximum amount of net proceeds to be raised by the tax;

882 (C) The maximum period of time, to be stated in calendar years, for which the tax may  
 883 be imposed and the rate thereof. The maximum period of time for the imposition of the  
 884 tax shall not exceed five years; and

885 (D) A list of the projects and purposes qualifying as transportation purposes proposed  
 886 to be funded from the tax, including an expenditure of at least 30 percent of the  
 887 estimated revenue from the tax on projects consistent with the state-wide strategic  
 888 transportation plan as defined in paragraph (6) of subsection (a) of Code Section  
 889 32-2-22.

890 48-8-269.996.

891 (a)(1) The ballot submitting the question of the imposition of the tax to the voters within  
 892 the metropolitan municipality special district shall have written or printed thereon the  
 893 following:

894 ' ( ) YES Shall an additional \_\_\_\_\_ percent sales tax be collected in the City of  
 895 \_\_\_\_\_ for \_\_\_\_\_ years for the purpose of transportation

896 ( ) NO improvements and congestion reduction?'

897 (2) If debt is to be issued, the ballot shall also have written or printed thereon, following  
 898 the language specified by paragraph (1) of this subsection, the following:

899 'If imposition of the tax is approved by the voters, such vote shall also constitute  
 900 approval of the issuance of general obligation debt of \_\_\_\_\_ the municipality  
 901 in the principal amount of \$ \_\_\_\_\_ for the above purpose.'

902 (b) The election superintendent shall issue the call and conduct the election in the manner  
 903 authorized by general law. The superintendent shall canvass the returns, declare the result  
 904 of the election, and certify the result to the Secretary of State and to the commissioner. The

905 expense of the election shall be paid from municipal funds. All persons desiring to vote  
 906 in favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax  
 907 shall vote 'No.' If more than one-half of the votes cast throughout the metropolitan  
 908 municipality special district are in favor of imposing the tax, then the tax shall be imposed  
 909 as provided in this part.

910 (c) Where such question is not approved by the voters, the metropolitan municipality  
 911 special district may resubmit such question from time to time upon compliance with the  
 912 requirements of this part.

913 (d)(1) If the proposal includes the authority to issue general obligation debt and if more  
 914 than one-half of the votes cast are in favor of the proposal, then the authority to issue such  
 915 debt in accordance with Article IX, Section V, Paragraph I of the Constitution is given  
 916 to the proper officers of the municipality; otherwise, such debt shall not be issued. If the  
 917 authority to issue such debt is so approved by the voters, then such debt may be issued  
 918 without further approval by the voters.

919 (2) If the issuance of general obligation debt is included and approved as provided in this  
 920 Code section, then the governing authority of the municipality may incur such debt either  
 921 through the issuance and validation of general obligation bonds or through the execution  
 922 of a promissory note or notes or other instrument or instruments. If such debt is incurred  
 923 through the issuance of general obligation bonds, such bonds and their issuance and  
 924 validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 except as  
 925 specifically provided otherwise in this part. If such debt is incurred through the execution  
 926 of a promissory note or notes or other instrument or instruments, no validation  
 927 proceedings shall be necessary, and such debt shall be subject to Code Sections 36-80-10  
 928 through 36-80-14 except as specifically provided otherwise in this part. In either event,  
 929 such general obligation debt shall be payable first from the separate account in which are  
 930 placed the proceeds received by the municipality from the tax. Such general obligation  
 931 debt shall, however, constitute a pledge of the full faith, credit, and taxing power of the  
 932 municipality; and any liability on such debt which is not satisfied from the proceeds of  
 933 the tax shall be satisfied from the general funds of the municipality.

934 48-8-269.997.

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

938 (2) With respect to services which are regularly billed on a monthly basis, however, the  
 939 resolution shall become effective with respect to and the tax shall apply to services billed  
 940 on or after the effective date specified in paragraph (1) of this subsection.

- 941 (b) The tax shall cease to be imposed on the earliest of the following dates:
- 942 (1) If the resolution calling for the imposition of the tax provided for the issuance of  
 943 general obligation debt and such debt is the subject of validation proceedings, as of the  
 944 end of the first calendar quarter ending more than 80 days after the date on which a court  
 945 of competent jurisdiction enters a final order denying validation of such debt;
- 946 (2) On the final day of the maximum period of time specified for the imposition of the  
 947 tax; or
- 948 (3) As of the end of the calendar quarter during which the commissioner determines that  
 949 the tax will have raised revenues sufficient to provide to the metropolitan municipality  
 950 special district net proceeds equal to or greater than the amount specified as the maximum  
 951 amount of net proceeds to be raised by the tax.
- 952 (c)(1) At any time, no more than a single tax under this part shall be imposed within a  
 953 metropolitan municipality special district. Any tax imposed under this part may be  
 954 imposed at a rate of up to .75 percent. Any tax imposed under this part at a rate of less  
 955 than .75 percent shall be in an increment of .05 percent.
- 956 (2) In any metropolitan municipality special district in which a tax is currently being  
 957 levied and collected pursuant to a local constitutional amendment for purposes of a  
 958 metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, and the  
 959 laws enacted pursuant to such local constitutional amendment, and such tax is levied at  
 960 a percentage over 1 percent, then the combined amount of the percentage over 1 percent  
 961 of such tax and the tax levied pursuant to this part shall not exceed 1 percent;
- 962 (3) In any metropolitan municipality special district in which a tax is in effect under this  
 963 part, proceedings may be commenced, while the tax is in effect, calling for the  
 964 reimposition of the tax upon the termination of the tax then in effect; and an election may  
 965 be held at the next scheduled election for this purpose while the tax is in effect. Such  
 966 proceedings for the reimposition of a tax under this part shall be in the same manner as  
 967 proceedings for the initial imposition of the tax, but the newly authorized tax shall not be  
 968 imposed until the expiration of the tax then in effect.
- 969 (4) Following the expiration of a tax under this part, proceedings for the reimposition of  
 970 a tax under this part may be initiated in the same manner as provided in this part for  
 971 initial imposition of such tax.

972 48-8-269.998.

973 A tax levied pursuant to this part shall be exclusively administered and collected by the  
 974 commissioner for the use and benefit of the metropolitan municipal special district  
 975 imposing the tax. Such administration and collection shall be accomplished in the same  
 976 manner and subject to the same applicable provisions, procedures, and penalties provided

977 in Article 1 of this chapter; provided, however, that all moneys collected from each  
 978 taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes  
 979 owed the state; and provided, further, that the commissioner may rely upon a representation  
 980 by or on behalf of the metropolitan municipal special district or the Secretary of State that  
 981 such a tax has been validly imposed, and the commissioner and the commissioner's agents  
 982 shall not be liable to any person for collecting any such tax which was not validly imposed.  
 983 Dealers shall be allowed a percentage of the amount of the tax due and accounted for and  
 984 shall be reimbursed in the form of a deduction in submitting, reporting, and paying the  
 985 amount due if such amount is not delinquent at the time of payment. The deduction shall  
 986 be at the rate and subject to the requirements specified under subsections (b) through (f)  
 987 of Code Section 48-8-50.

988 48-8-269.999.

989 Each sales tax return remitting taxes collected under this part shall separately identify the  
 990 location of each retail establishment at which any of the taxes remitted were collected and  
 991 shall specify the amount of sales and the amount of taxes collected at each establishment  
 992 for the period covered by the return in order to facilitate the determination by the  
 993 commissioner that all taxes imposed by this part are collected and distributed according to  
 994 situs of sale.

995 48-8-269.9991.

996 The proceeds of the tax collected by the commissioner in each metropolitan municipality  
 997 special district under this part shall be disbursed as soon as practicable after collection;  
 998 provided, however, that 1 percent of the amount collected shall be paid into the general  
 999 fund of the state treasury in order to defray the costs of administration.

1000 48-8-269.9992.

1001 (a) The proceeds of a tax under this part shall not be subject to any allocation or balancing  
 1002 of state and federal funds provided for by general law, and such proceeds shall not be  
 1003 considered or taken into account in any such allocation or balancing.

1004 (b) The approval of the tax under this part shall not in any way diminish the percentage of  
 1005 state or federal funds allocated to any municipality under Code Section 32-5-27. The  
 1006 amount of state or federal funds expended in the metropolitan municipality special district  
 1007 shall not be decreased or diverted due to the use of proceeds from the tax levied under this  
 1008 part for transportation purposes that have a high priority in the state-wide strategic  
 1009 transportation plan.

1010 48-8-269.9993.

1011 (a) Except as to rate, a tax imposed under this part shall correspond to the tax imposed by  
 1012 Article 1 of this chapter. No item or transaction which is not subject to taxation under  
 1013 Article 1 of this chapter shall be subject to a tax imposed under this part, except that a tax  
 1014 imposed under this part shall not apply to:

1015 (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road  
 1016 farm or agricultural equipment, or locomotives;

1017 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;

1018 (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public  
 1019 highways;

1020 (4) The sale or use of energy used in the manufacturing or processing of tangible goods  
 1021 primarily for resale;

1022 (5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2  
 1023 for public mass transit; or

1024 (6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.

1025 (b) Except as otherwise specifically provided in this part, the tax imposed pursuant to this  
 1026 part shall be subject to any sales and use tax exemption which is otherwise imposed by law;  
 1027 provided, however, that the tax levied by this part shall be applicable to the sale of food and  
 1028 food ingredients as provided for in paragraph (57) of Code Section 48-8-3.

1029 48-8-269.9994.

1030 Where a local sales or use tax has been paid with respect to tangible personal property by  
 1031 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction  
 1032 outside this state, the tax may be credited against the tax authorized to be imposed by this  
 1033 part upon the same property. If the amount of sales or use tax so paid is less than the  
 1034 amount of the tax due under this part, the purchaser shall pay an amount equal to the  
 1035 difference between the amount paid in the other tax jurisdiction and the amount due under  
 1036 this part. The commissioner may require such proof of payment in another local tax  
 1037 jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,  
 1038 against the tax under this part for tax paid in another jurisdiction if the tax paid in such  
 1039 other jurisdiction is used to obtain a credit against any other local sales and use tax levied  
 1040 in the county or in a metropolitan municipality special district which includes the county.

1041 48-8-269.9995.

1042 No tax shall be imposed upon the sale of tangible personal property which is ordered by  
 1043 and delivered to the purchaser at a point outside the geographical area of the metropolitan  
 1044 county special district in which the tax is imposed regardless of the point at which title

1045 passes, if the delivery is made by the seller's vehicle, United States mail, or common carrier  
 1046 or by private or contract carrier.

1047 48-8-269.9996.

1048 The commissioner shall have the power and authority to promulgate such rules and  
 1049 regulations as shall be necessary for the effective and efficient administration and  
 1050 enforcement of the collection of the tax.

1051 48-8-269.9997.

1052 Except as provided in Code Section 48-8-6, the tax authorized under this part shall be in  
 1053 addition to any other local sales and use tax. Except as otherwise provided in this part and  
 1054 except as provided in Code Section 48-8-6, the imposition of any other local sales and use  
 1055 tax within a metropolitan municipality special district shall not affect the imposition of any  
 1056 otherwise authorized local sales and use tax within the metropolitan municipality special  
 1057 district.

1058 48-8-269.9998.

1059 (a)(1) The proceeds received from the tax shall be used by the metropolitan municipality  
 1060 special district levying the tax exclusively for the transportation purposes specified in the  
 1061 resolution calling for imposition of the tax. Such proceeds shall be kept in a separate  
 1062 account from other funds of the municipality receiving proceeds of the tax and shall not  
 1063 in any manner be commingled with other funds.

1064 (2) The governing authority of any municipality receiving any proceeds from the tax  
 1065 under this part shall maintain a record of each and every purpose for which the proceeds  
 1066 of the tax are used. A schedule shall be included in each annual audit which shows for  
 1067 each purpose in the resolution calling for imposition of the tax the original estimated cost,  
 1068 the current estimated cost if it is not the original estimated cost, amounts expended in  
 1069 prior years, and amounts expended in the current year. The auditor shall verify and test  
 1070 expenditures sufficient to provide assurances that the schedule is fairly presented in  
 1071 relation to the financial statements. The auditor's report on the financial statements shall  
 1072 include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly  
 1073 in all material respects in relation to the financial statements taken as a whole.

1074 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax  
 1075 unless the municipal governing authority determines that, and if the debt is to be validated  
 1076 it is demonstrated in the validation proceedings that, during each year in which any  
 1077 payment of principal or interest on the debt comes due, the municipality will receive from  
 1078 the tax net proceeds sufficient to fully satisfy such liability. General obligation debt issued

1079 under this part shall be payable first from the separate account in which are placed the  
 1080 proceeds received by the municipality from the tax. Such debt, however, shall constitute  
 1081 a pledge of the full faith, credit, and taxing power of the municipality; and any liability on  
 1082 such debt which is not satisfied from the proceeds of the tax shall be satisfied from the  
 1083 general funds of the municipality.

1084 (c) The resolution calling for the imposition of the tax may specify that all of the proceeds  
 1085 of the tax will be used for payment of general obligation debt issued in conjunction with  
 1086 the imposition of the tax, and, in that event, such proceeds shall be solely for such purpose  
 1087 except as otherwise provided in subsection (f) of this Code section.

1088 (d) The resolution calling for the imposition of the tax may specify that a part of the  
 1089 proceeds of the tax will be used for payment of general obligation debt issued in  
 1090 conjunction with the imposition of the tax. The resolution shall specifically state the other  
 1091 purposes for which such proceeds will be used. In such a case, no part of the net proceeds  
 1092 from the tax received in any year shall be used for such other purposes until all debt service  
 1093 requirements of the general obligation debt for that year have first been satisfied from the  
 1094 account in which the proceeds of the tax are placed.

1095 (e) The resolution calling for the imposition of the tax may specify that no general  
 1096 obligation debt is to be issued in conjunction with the imposition of the tax. The resolution  
 1097 shall specifically state the purpose or purposes for which the proceeds will be used.

1098 (f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of  
 1099 payment of general obligation debt issued in conjunction with the imposition of the tax,  
 1100 then any net proceeds of the tax in excess of the amount required for final payment of  
 1101 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.

1102 (B) If the metropolitan municipality special district receives from the tax net proceeds  
 1103 in excess of the maximum cost of the transportation projects and purposes stated in the  
 1104 resolution calling for the imposition of the tax or in excess of the actual cost of such  
 1105 projects and purposes, then such excess proceeds shall be subject to and applied as  
 1106 provided in paragraph (2) of this subsection.

1107 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section  
 1108 48-8-269.997 by reason of denial of validation of debt, then all net proceeds received  
 1109 by the metropolitan municipality special district from the tax shall be excess proceeds  
 1110 subject to paragraph (2) of this subsection.

1111 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of  
 1112 reducing any indebtedness of the metropolitan municipality special district other than  
 1113 indebtedness incurred pursuant to this part. If there is no such other indebtedness or if  
 1114 the excess proceeds exceed the amount of any such other indebtedness, then the excess  
 1115 proceeds shall next be paid into the general fund of such municipality, it being the intent



1116 that any funds so paid into the general fund of such municipality be used for the purpose  
1117 of reducing ad valorem taxes.

1118 48-8-269.9999.

1119 Not later than December 31 of each year, the governing authority of the municipality  
1120 receiving any proceeds from the tax under this part shall publish annually, in a newspaper  
1121 of general circulation in the boundaries of such municipality, a simple, nontechnical report  
1122 which shows for each purpose in the resolution calling for the imposition of the tax the  
1123 original estimated cost, the current estimated cost if it is not the original estimated cost,  
1124 amounts expended in prior years, and amounts expended in the current year. The report  
1125 shall also include a statement of what corrective action the municipality intends to  
1126 implement with respect to each purpose which is underfunded or behind schedule and a  
1127 statement of any surplus funds which have not been expended for a purpose."

1128

### **PART III**

1129

#### **Effective Date; General Repealer.**

1130

##### **SECTION 3-1.**

1131 This Act shall become effective upon its approval by the Governor or upon its becoming law  
1132 without such approval.

1133

##### **SECTION 3-2.**

1134 All laws and parts of laws in conflict with this Act are repealed.