

ATTACHMENT B

O.C.G.A. § 48-8-141

GEORGIA CODE
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*** Current through the 2009 Regular Session ***

TITLE 48. REVENUE AND TAXATION
CHAPTER 8. SALES AND USE TAXES
ARTICLE 3. COUNTY SALES AND USE TAXES
PART 2. SALES TAX FOR EDUCATIONAL PURPOSES

O.C.G.A. § 48-8-141 (2009)

§ 48-8-141. Manner of imposition of tax

Except as otherwise expressly provided in Article VIII, Section VI, Paragraph IV of the Constitution of Georgia, the sales tax for educational purposes which may be levied by a board of education of a county school district or concurrently by the board of education of a county school district and the board of education of each independent school district located within such county, shall be imposed and levied by such board or boards of education and collected by the commissioner on behalf of such board or boards of education in the same manner as provided for under Part 1 of this article and the provisions of Part 1 of this article in particular, but without limitation, the provisions regarding the authority of the commissioner to administer and collect this tax, retain the 1 percent administrative fee, and promulgate rules and regulations governing this tax shall apply equally to such board or boards of education.

HISTORY: Code 1981, § 48-8-141, enacted by Ga. L. 1996, p. 1643, § 5; Ga. L. 1997, p. 157, §§ 2, 3.

Title Note

Chapter Note

Article Note

Part Note