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LEGISLATIVE SPONSORS

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> MAYOR LESTER M. MILLER      | <input checked="" type="checkbox"/> MAYOR PRO TEMPORE SETH CLARK |
| <input checked="" type="checkbox"/> COMMISSIONER VALERIE WYNN   | <input type="checkbox"/> COMMISSIONER PAUL BRONSON               |
| <input type="checkbox"/> COMMISSIONER ELAINE LUCAS              | <input type="checkbox"/> COMMISSIONER MALLORY C. JONES, III      |
| <input checked="" type="checkbox"/> COMMISSIONER RAYMOND WILDER | <input checked="" type="checkbox"/> COMMISSIONER BILL HOWELL     |
| <input type="checkbox"/> COMMISSIONER VIRGIL WATKINS, JR.       | <input type="checkbox"/> COMMISSIONER AL TILLMAN                 |
- 

AN ORDINANCE OF THE MACON-BIBB COUNTY COMMISSION, AUTHORIZING THE SUPERINTENDENT OF ELECTIONS OF BIBB COUNTY, GEORGIA, TO ISSUE A CALL FOR A SPECIAL ELECTION (REFERENDUM) TO BE HELD ON THE SAME DATE AS THE NOVEMBER 2021 GENERAL ELECTION SO THAT THE ELECTORATE OF MACON-BIBB COUNTY MAY VOTE UPON WHETHER TO IMPOSE AN “OTHER LOCAL OPTION SALES TAX,” AND THEREBY INCREASE THE SALES TAX RATE IN MACON-BIBB COUNTY BY ONE PERCENT IN EXCHANGE FOR A CORRESPONDING REDUCTION IN AD VALOREM PROPERTY TAXES; TO ADOPT AN ORDINANCE CONDITIONED ON APPROVAL OF SUCH REFERENDUM; TO PROVIDE AN EFFECTIVE DATE; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

*Purpose: To adopt the Macon-Bibb County OLOST in accordance with 2021 HB 575.*

**WHEREAS**, Georgia Laws 2012, p. 5595, as amended by Georgia Laws 2013, p. 3501 (together, the “Consolidation Act”), restructured the governmental and corporate powers, duties and functions vested in the City of Macon and Bibb County under a new charter which became effective on January 1, 2014; and

**WHEREAS**, the Consolidation Act established a single county-wide government with powers and jurisdiction throughout the territorial limits of Bibb County, superseding and consolidating the governments of the City of Macon and the Bibb County under the name “Macon-Bibb County” (the “County”); and

**WHEREAS**, the Macon-Bibb County Commission, the governing body of the County (the “Commission”) has considered and evaluated the provisions of 2021 Act 167 (H.B. 575) of the Georgia General Assembly, which Act enacted a new provision of the Official Code of Georgia, codified at O.C.G.A. § 48-8-97, and which Act became effective on May 4, 2021 (“OLOST Bill”); and

**WHEREAS**, the sales and use taxes currently in effect in Macon-Bibb County include a 4% state tax, a 1% local option sales tax (“LOST”), a 1% education local option sales tax (“ELOST”), and a 1% special purpose local option sales tax (“SPLOST”); and

**WHEREAS**, the aforementioned OLOST Bill authorizes the governing authorities of consolidated governments to adopt legislation, conditioned upon a referendum, to increase the rate of sales and use tax in Macon-Bibb County by imposing an additional 1% other local option sales tax (“OLOST”), and to offset the financial impact of such increase by reducing ad valorem property taxes throughout Macon-Bibb County in accordance with O.C.G.A. § 48-8-97; and

**WHEREAS**, because Macon-Bibb County is a hub for the Middle Georgia region, and is a major waypoint for travelers on I-75 and I-16, the Macon-Bibb County Commission finds that adopting this OLOST would distribute more of the tax burden relating to governmental operations to those travelers and visitors who come from outside of Macon-Bibb County while reducing the overall tax burden on Macon-Bibb County residents; and

**WHEREAS**, the Macon-Bibb County Commission has considered the effects of the implementation of these tax changes on the County and its residents, and determined that it is in the best interest of the citizens of the County that the OLOST be put to a referendum to be adopted and implemented as provided for by law; and

**WHEREAS**, the Macon-Bibb County Commission wishes to seek approval by the voters on November 2, 2021, so that the Macon-Bibb County Code of Ordinances can be amended to impose the additional 1% OLOST; and

**WHEREAS**, with respect to imposing and implementing the OLOST, the newly-enacted O.C.G.A. § 48-8-97 provides:

(a) With respect to any consolidated government created by the consolidation of a county and one or more municipalities and where the tax authorized by this article is in effect, the provisions of this Code section shall control over any conflicting provisions of Article 1 of this chapter or this article.

(b) In a special district containing a consolidated government referred to in subsection (a) of this Code section, the rate of tax imposed under this article may be increased from 1 percent to 2 percent if such increase is approved by:

(1) A resolution of the governing authority of the consolidated government in the same manner as otherwise required for the initial 1 percent sales tax pursuant to Code Section 48-8-84; and

(2) A referendum conducted in the same manner as otherwise required for the initial 1 percent sales tax pursuant to Code Section 48-8-85, except that the ballot shall have written or printed thereon the following:

“( ) YES Shall the retail sales and use tax levied within the special district within

( ) NO \_\_\_\_\_ County be increased from 1 percent to 2 percent?”

(c) Such increased tax rate shall become effective 60 days after the date of the election at which such increase was approved by the voters.

(d)(1) Any consolidated government that imposes the tax authorized by subsection (b) of this Code section shall:

(A) Only expend the proceeds of such tax in accordance with the provisions of paragraph (2) of this subsection; and

(B) Annually reduce the millage rate for ad valorem taxation of tangible property within the consolidated government to the extent required by paragraph (2) of this subsection.

(2) (A) As a condition precedent for authority to levy the tax or to collect any proceeds from the tax authorized by this article for the year following the initial year in which it is levied, the consolidated government whose geographical boundary is conterminous with that of the special district and each qualified municipality therein receiving any proceeds of the tax shall reduce the millage rate for ad valorem taxation of tangible property within such political subdivisions by five mills.

(B) For all subsequent years, the consolidated government whose geographical boundary is conterminous with that of the special district and each qualified municipality therein receiving any proceeds of the tax shall adjust annually the millage rate for ad valorem taxation of tangible property within such political subdivisions as provided in this subsection. The governing authority shall compute the millage rate necessary to produce revenue from taxation of tangible property in its respective political subdivision which, when combined with other revenues reasonably expected to be received by the political subdivision during the year, other than revenues derived from the tax imposed pursuant to this article, would provide revenues sufficient to defray the expenses of the political subdivision for the year. The millage rate so ascertained shall then be reduced by the number of mills per dollar which, if levied against the tangible property within the political subdivision, would produce an amount equal to the distribution of the proceeds of the tax imposed by this article which were received by the political subdivision during the preceding year.

(e) The tax increase authorized by subsection (b) of this Code section shall cease to be imposed on the earlier of:

(1) The final day of the fifth calendar year following the year in which the increased tax rate became effective and levied; or

(2) As provided for in subsections (g) and (f) of this Code section.

; and

**WHEREAS**, O.C.G.A. § 48-8-85 provides, in part, that

Whenever the governing authority of any county or qualified municipality located wholly or partially within a special district in which a joint county and municipal sales and use tax was not imposed on January 1, 1980, wishes to submit to the electors of the special district the question of whether the tax authorized by Code Section 48-8-82 shall be imposed, any such governing authority shall notify the election superintendent of the county whose geographical boundary is conterminous with that of the special district by forwarding to the superintendent a copy of a resolution of the governing authority calling for a referendum election.

Upon receipt of the resolution, it shall be the duty of the election superintendent to issue the call for an election for the purpose of submitting the question of the imposition of the tax to the voters of the special district for approval or rejection. The election superintendent shall set the date of the election for a day not less than 30 nor more than 45 days after the date of the issuance of the call. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date of the election in the official organ of the county.

; and

**WHEREAS**, O.C.G.A. § 48-8-84 provides,

If the imposition of the tax provided for in Code Section 48-8-82 is to be levied pursuant to Code Section 48-8-83, the governing authority of the county whose geographical boundary is conterminous with that of the special district and the governing authority of each qualified municipality located wholly or partially within the district shall each adopt a resolution on or prior to January 1, 1980, imposing the tax authorized by Code Section 48-8-82 on behalf of the county and each qualified municipality located wholly or partially within the special district.

; and

**WHEREAS**, O.C.G.A. § 21-2-540(b), which governs the call of special elections, provides, "at least 29 days shall intervene between the call of a special election and the holding of same. . . . Special primaries and special elections which are to be held in conjunction with the . . . state-wide general election shall be called at least 90 days prior to the date of such . . . state-wide general election."

; and

**WHEREAS**, O.C.G.A. § 21-2-540(c)(2)(A) provides,

(2) Notwithstanding any other provision of law to the contrary, a special election to present a question to the voters shall be held only on one of the following dates which is at least 29 days after the date of the call for the special election:

(A) In odd-numbered years, any such special election shall only be held on the third Tuesday in March or on the Tuesday after the first Monday in November

; and

**WHEREAS**, in order for the electors of Macon-Bibb County to vote upon this issue, a Referendum must be held at the same time as the November General Election to present the question of whether to impose a 1% additional sales and use tax. (See Exhibit A, "Notice of Call for Special Election," "Clerk's Certificate," and "Order"); and

**NOW, THEREFORE, BE IT ORDAINED** by the Macon-Bibb County Commission and it is hereby so ordained by the authority of the same that:

### **Section 1.**

The supervisor of elections of Bibb County is hereby directed to issue a call for a special election to vote on the referendum set forth in the Notice of Election attached hereto and made a part hereof as Exhibit A. This call shall be issued twice. The first call shall be issued no later than August 4, 2021. The second call shall be issued no sooner than September 18, 2021, and no later than October 3, 2021. Both calls shall provide for the election to be held on November 2, 2021. The Superintendent of Elections shall further cause the date and purpose of the election to be published in the official organ of Macon-Bibb County once a week for the two weeks immediately preceding the date of said election.

### **Section 2.**

In the event that more than one-half of the votes cast in Macon-Bibb County on the referendum called for in this Ordinance are for the approval of the Macon-Bibb County OLOST, then Article IV of Chapter 26 of the Inaugural Code of Ordinances of Macon-Bibb County shall be repealed in its entirety and replaced with the following:

#### Chapter 26 – TAXATION AND REVENUE ARTICLE IV. - LOCAL OPTION SALES TAX

Sec. 26-111. – Imposed.

Pursuant to the provisions of House Bill 281, as the same was adopted by the general assembly of the state at its 1979 regular session, and pursuant to the provisions of Georgia Retailers and Consumers Sales and Use Tax, as amended by such bill, and pursuant to the provisions of O.C.G.A. § 48-8-80 et seq., as revised by such bill, the joint county and municipal sales and use tax contemplated by House Bill 281 is hereby imposed effective April 1, 1979, and reimposed effective January 1, 1980.

Sec. 26-112. – Other Local Option Sales Tax Imposed.

- (a) Pursuant to the terms of O.C.G.A. § 48-8-97, and as approved by voter referendum on November 2, 2021, the rate of tax imposed under Section 26-111 of this Article is hereby increased from one percent to two percent, effective January 1, 2022. This provision shall expire and cease to be effective after December 31, 2027, unless otherwise extended or repealed prior thereto in accordance with the law.
- (b) During the effective period of this Section, the ad valorem property tax millage rate in Macon-Bibb County shall be reduced in accordance with O.C.G.A. § 48-8-97.

Secs. 26-113—26-130. – Reserved.

### **Section 3.**

The expense of holding the referendum addressed in this Ordinance shall be borne by Macon-Bibb County, and the Superintendent of Elections and other appropriate County officials are authorized to expend such funds and take other such steps as are necessary to call, advertise, and hold this election. It shall be the duty of the Superintendent of Elections to hold and conduct this election, and to certify the result thereof to the Secretary of State of Georgia.

**Section 4.**

In the event that more than one-half of the votes cast in Macon-Bibb County on the referendum called for in this Ordinance are for the approval of the OLOST, then the amendment provided for in Section 2 of this Ordinance shall take effect on November 22, 2021.

**Section 5.**

The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

**Section 6.**

This Ordinance, to the extent necessary, shall be codified in a manner consistent with the laws of the State of Georgia and Macon-Bibb County.

**Section 7.**

(a) It is hereby declared to be the intention of the Macon-Bibb County Commission that all sections, paragraphs, sentences, clauses, and phrases of this Ordinance are and were, upon their enactment, believed by the Macon-Bibb County Commission to be fully valid, enforceable, and constitutional.

(b) It is hereby declared to be the intention of the Macon-Bibb County Commission that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Macon-Bibb County Commission that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Macon-Bibb County Commission that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs, and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

(d) In the event that this Ordinance or part thereof is found by any court of competent jurisdiction to be substantively more appropriately denominated an act of resolution by the Macon-Bibb County Commission, it is the intent of this Commission that this Ordinance or such portion thereof shall be considered to have been adopted as a resolution of the Macon-Bibb County

Commission. Where any law bearing on the subject matter of this Ordinance calls for the taking of any legislative action by the governing authority of Macon-Bibb County, and such law specifies for such action to be taken by resolution or by ordinance, it is the intent of this Commission that this Ordinance satisfy such requirement, and that this Ordinance be construed accordingly.

**Section 8.**

All ordinances or resolutions or parts of ordinances or resolutions in conflict with this Ordinance are, to the extent of such conflict, hereby repealed or set aside.

**Section 9.**

In the event scrivener's errors shall be discovered in this Ordinance or in any Exhibits hereto after the adoption hereof, the Commission hereby authorizes and directs that each such scrivener's error shall be corrected in all multiple counterparts of this Ordinance.

**Section 10.**


The Mayor and all other proper officers and agents of the County are authorized and directed to execute such documents and to take such other actions as may be required to accomplish the intents and purposes of this Ordinance.

**Section 11.**

This Ordinance shall become effective immediately upon its approval by the Mayor or upon its adoption into law without such approval.

SO ORDERED AND ORDAINED this 20 day of July, 2021.

  
\_\_\_\_\_  
LESTER M. MILLER, MAYOR

ATTEST:   
\_\_\_\_\_  
JANICE S. ROSS, CLERK OF COMMISSION



K:\ORD MACON-BIBB\2021 Miller Call For OLOST Referendum 7-14-21.Docx

# **EXHIBIT A**

To be published as provided in Section 1 of this Ordinance.



NOTICE OF ELECTION REGARDING OTHER LOCAL OPTION SALES TAX ON  
NOVEMBER 2, 2021

Pursuant to an ordinance adopted by the Macon-Bibb County Commission (the "Commission") the governing body of Macon- Bibb County, a consolidated government of the State of Georgia (the "County") on Tuesday, July 20, 2021, and a call for an election issued by the Macon-Bibb County Board of Elections, as Election Superintendent for the County, notice is hereby given as follows:

1. On November 2, 2021, a special election will be held in the County to submit to the qualified voters of the County the following question:

- ( ) YES      Shall the retail sales and use tax levied within the special district within  
                  Macon-Bibb County be increased from 1 percent to 2 percent?  
( ) NO

2. All qualified voters desiring to vote for approval of such increased sales and use tax shall vote "Yes," and all qualified voters desiring to vote for rejection of such increased sales and use tax shall vote "No." If more than one-half of the votes cast on the question are for approval of such increased sales and use tax, then the Macon-Bibb County Code of Ordinances shall be amended, effective November 22, 2021, to implement such increased sales and use tax beginning January 1, 2022.

3. The last day to register to vote in the election is October 4, 2021. Anyone desiring to register may do so by applying in person at the current voter registration office located at 2525 Pio Nono Avenue, Macon, Georgia, all public libraries, the Department of Family & Children Services, the Department of Driver Services, or by any other method authorized by the Georgia Election Code.

4. Early voting shall be allowed in accordance with Georgia law. The polls will be open from 7:00 a.m. until 7:00 p.m. on the election day.

This \_\_\_\_\_, 2021.

\_\_\_\_\_  
Darius Maynard, Chair  
Macon-Bibb County Board of Elections

**CLERK’S CERTIFICATE**

Now comes the undersigned Clerk of Commission of Macon-Bibb County, Georgia (“Macon-Bibb County”), keeper of the records and seal thereof, and certifies that the foregoing is a true and correct copy of an ordinance approved and adopted by the Macon-Bibb County Commission in a public meeting properly and lawfully held and assembled on Tuesday, July 20, 2021, the original of which resolution has been entered in the official records of Macon-Bibb County under my supervision and is in my official possession, custody, and control.

I further certify that the meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.



*Janice G. Ross*  
\_\_\_\_\_  
Janice Ross, Clerk of Commission

STATE OF GEORGIA        )  
  )  
COUNTY OF MACON-BIBB )

ORDER

The Macon-Bibb County Board of Elections having been furnished with a certified copy of the ordinance of the Macon-Bibb County Commission adopted on July 20, 2021, requesting the undersigned to call an election on November 2, 2021, regarding the increase of sales and use taxes within the special district within Macon-Bibb County from one percent to two percent, does hereby call said election on November 2, 2021, and orders and directs that the form of election notice contained in said ordinance and required by law to be published in connection with the election be published as provided by law.

This call shall be issued twice. The first call shall be issued no later than August 4, 2021. The second call shall be issued no sooner than September 18, 2021, and no later than October 3, 2021. Both calls shall provide for the election to be held on November 2, 2021. The Superintendent of Elections shall further cause the date and purpose of the election to be published in the official organ of Macon-Bibb County once a week for the two weeks immediately preceding the date of said election.

This \_\_\_\_\_, 2021.

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Darius Maynard, Chair  
Macon-Bibb County Board of Elections

**Routing/File Form**

**Document Type:**  Contract  Deed  Ordinance  Resolution  Grant  Other  
(Check one of the above document types)

**PURPOSE:** AN ORDINANCE OF THE MACON-BIBB COUNTY COMMISSION, AUTHORIZING THE SUPERINTENDENT OF ELECTIONS OF BIBB COUNTY, GEORGIA, TO ISSUE A CALL FOR A SPECIAL ELECTION (REFERENDUM) TO BE HELD ON THE SAME DATE AS THE NOVEMBER 2021 GENERAL ELECTION SO THAT THE ELECTORATE OF MACON-BIBB COUNTY MAY VOTE UPON WHETHER TO IMPOSE AN "OTHER LOCAL OPTION SALES TAX," AND THEREBY INCREASE THE SALES TAX RATE IN MACON-BIBB COUNTY BY ONE PERCENT IN EXCHANGE FOR A CORRESPONDING REDUCTION IN AD VALOREM PROPERTY TAXES; TO ADOPT AN ORDINANCE CONDITIONED ON APPROVAL OF SUCH REFERENDUM; TO PROVIDE AN EFFECTIVE DATE; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

**Annual Cost:** \_\_\_\_\_

**Total Contract Amount:** \_\_\_\_\_ *- Time Sensitive*

**Administering Department or Officer:** \_\_\_\_\_ *- HOT &*

**Contractor(s):** \_\_\_\_\_ *7/20/21 Agenda*

**Contract Start Date:** \_\_\_\_\_ **Contract End Date:** \_\_\_\_\_

**Funding Source(s):** \_\_\_\_\_

**Automatic Renewals:** \_\_\_\_\_ yes \_\_\_\_\_ no

**Number of Renewals:** \_\_\_\_\_ **Final Expiration Date:** \_\_\_\_\_

	<u>Ordinance/Resolution</u>		<u>Contracts/Other</u>	
	<u>Initials</u>	<u>Month/Day/Year</u>	<u>Initials</u>	<u>Month/Day/Year</u>
Assistant County Attorney	_____	____/____/____	_____	____/____/____
Sr. Assistant / Cnty. Attorney	<i>MSM</i>	<i>7/15/21</i>	_____	____/____/____
Grant Administrator	_____	____/____/____	_____	____/____/____
Finance Director	<i>Cwi</i>	<i>7/15/21</i>	_____	____/____/____
County Manager	<i>KM</i>	<i>7/15/21</i>	_____	____/____/____
Mayor	<i>[Signature]</i>	<i>7/15/21</i>	_____	____/____/____
Clerk of Commission	_____	____/____/____	_____	____/____/____
<b>Commission Approval</b>	_____	____/____/____	_____	____/____/____

**Additional comments, instructions, etc.:** \_\_\_\_\_

**ALL FULLY-EXECUTED CONTRACTS ARE TO BE PLACED ON FILE IN THE CLERK OF COMMISSION'S OFFICE AS SOON AS POSSIBLE AFTER EXECUTION.**

SPONSORED BY:

- MAYOR LESTER M. MILLER
- MAYOR PRO TEMPORE SETH CLARK
- COMMISSIONER VALERIE WYNN
- COMMISSIONER PAUL BRONSON
- COMMISSIONER ELAINE LUCAS
- COMMISSIONER MALLORY C. JONES, III
- COMMISSIONER RAYMOND WILDER
- COMMISSIONER BILL HOWELL
- COMMISSIONER VIRGIL WATKINS, JR.
- COMMISSIONER AL TILLMAN

COMMITTEE ACTION TAKEN AND DATE:

RECOMMEND: \_\_\_\_\_

(Approved/Disapproved/Approved as Amended)

Date \_\_\_\_\_

APPROVED AS TO FORM BY COUNTY ATTORNEY

Michael J. McNeill  
Sf. Assistant County Attorney



VOTE

Yes No Abstain Absent

Wynn	<input checked="" type="checkbox"/>			
Bronson	<input checked="" type="checkbox"/>			
Lucas	<input checked="" type="checkbox"/>			
Jones	<input checked="" type="checkbox"/>			
Clark	<input checked="" type="checkbox"/>			
Wildier	<input checked="" type="checkbox"/>			
Howell	<input checked="" type="checkbox"/>			
Watkins	<input checked="" type="checkbox"/>			
Tillman	<input checked="" type="checkbox"/>			
Mayor Miller	<input checked="" type="checkbox"/>			
<b>Total:</b>				

AN ORDINANCE OF THE MACON-BIBB COUNTY COMMISSION, AUTHORIZING THE SUPERINTENDENT OF ELECTIONS OF BIBB COUNTY, GEORGIA, TO ISSUE A CALL FOR A SPECIAL ELECTION (REFERENDUM) TO BE HELD ON THE SAME DATE AS THE NOVEMBER 2021 GENERAL ELECTION SO THAT THE ELECTORATE OF MACON-BIBB COUNTY MAY VOTE UPON WHETHER TO IMPOSE AN "OTHER LOCAL OPTION SALES TAX," AND THEREBY INCREASE THE SALES TAX RATE IN MACON-BIBB COUNTY BY ONE PERCENT IN EXCHANGE FOR A CORRESPONDING REDUCTION IN AD VALOREM PROPERTY TAXES; TO ADOPT AN ORDINANCE CONDITIONED ON APPROVAL OF SUCH REFERENDUM; TO PROVIDE AN EFFECTIVE DATE; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

Referred to the Committee on \_\_\_\_\_

Date: \_\_\_\_\_

REPORT

Rendered July 28, 2021  
and Approved