

Bond Case Briefs

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Turner County v. City of Ashburn

Supreme Court of Georgia - October 7, 2013 - S.E.2d - 2013 WL 5508558

Special taxing district municipalities filed petition under Local Option Sales Tax (LOST) Act, seeking resolution of impasse in negotiations with county for renewing LOST certificate authorizing municipalities to collect and distribute the tax. The Superior Court entered orders denying county's motion to dismiss, upholding constitutionality of the LOST Act, and adopting the final and best offer of the municipalities in resolving the dispute. County applied for discretionary appeal.

The Supreme Court of Georgia held that the section of the LOST Act allowing superior court to determine distribution of tax proceeds in special taxing district violated separation of powers. Issues relating to how tax revenues should be allocated were to be left solely to legislative discretion and were not matters for determination by the courts, absent any manifest abuse of power or failure to abide by constitutional or legislative directives regarding the purposes for which the revenues could be spent.