

*O.C.G.A. § 36-62-5.1*

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\*\*\* Current Through the 2013 Regular Session \*\*\*

TITLE 36. LOCAL GOVERNMENT  
PROVISIONS APPLICABLE TO COUNTIES AND MUNICIPAL CORPORATIONS  
CHAPTER 62. DEVELOPMENT AUTHORITIES

O.C.G.A. § 36-62-5.1 (2013)

§ 36-62-5.1. **Joint authorities**

(a) By proper resolution of the local governing bodies, an authority may be created and activated by:

- (1) Any two or more municipal corporations;
- (2) Any two or more counties;
- (3) One or more municipal corporations and one or more counties; or
- (4) Any county in this state and any contiguous county in an adjoining state.

(b) A **joint authority** so created shall be governed by this chapter in the same manner as other authorities created pursuant to this chapter, except as specifically provided otherwise in this Code section.

(c) The resolutions creating and activating a **joint authority** shall specify the number of members of the authority, the number to be appointed by each participating county or municipal corporation, their terms of office, and their residency requirements.

(d) The resolutions creating and activating **joint authorities** may be amended by appropriate concurrent resolutions of the participating governing bodies.

(e) (1) A **joint authority** created by two or more contiguous counties pursuant to this Code section must be an active, bona fide **joint authority**; must have a board of directors; must meet at least quarterly; and must develop an operational business plan. A county may belong to more than one such **joint authority**.

(2) A business enterprise as defined under subsection (a) of Code Section 48-7-40 located within the jurisdiction of a **joint authority** established by two or more contiguous counties shall qualify for an additional \$500.00 tax credit for each new full-time employee position created. The \$500.00 job tax credit authorized by this paragraph shall be subject to all the conditions and limitations specified under Code Section 48-7-40, as amended; provided, however, that a business enterprise located in a county that belongs to more than one **joint authority** shall not qualify for an additional tax credit in excess of \$500.00 for each new full-time employee position created.

(f) With respect to a **joint authority** created on or before March 31, 1995, and notwithstanding any

provision of this Code section to the contrary, any taxpayer eligible for a tax credit pursuant to subsection (e) of this Code section shall have the option of electing to utilize for a given project the tax credit formerly authorized under this Code section for taxable years beginning prior to January 1, 1995, in lieu of the tax credit otherwise available pursuant to this Code section for taxable years beginning on or after January 1, 1995. Such election shall be made for each committed project in writing on or before July 1, 1995, to the commissioner of community affairs. Such election shall not be effective unless approved in writing by the commissioner of community affairs. The Board of Community Affairs shall promulgate regulations necessary for the implementation of this subsection.

**HISTORY:** Ga. L. 1981, p. 1419, § 1; Ga. L. 1994, p. 928, § 7; Ga. L. 1995, p. 585, § 9; Ga. L. 2003, p. 390, § 2; Ga. L. 2004, p. 921, § 1.