

ADOPTED

1 Senators Schaefer of the 50th, Cagle of the 49th and Seabaugh of the 28th offered the
2 following amendment:

3 Amend the Senate Economic Development Committee substitute to HB 374 (LC 21 8396S)
4 by inserting between "way;" and "to" on line 8 of page 1 the following:

5 "to provide for requirements and limitations with respect thereto; to provide for related
6 matters;"

7 By inserting between lines 10 and 11 of page 5 the following:

"SECTION 4A.

8
9 Said article is further amended by striking paragraph (6) of subsection (a) of Code Section
10 48-13-51, relating to the levy and collection of certain excise taxes, and inserting in its place
11 a new paragraph (6) to read as follows:

12 '(6) At no time shall a county or municipality levy a tax under more than one paragraph
13 of this subsection. Following the termination of a tax under paragraph (2.1), (3.1), (3.2),
14 (3.3), (3.4), (3.5), (3.7), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (4.7), (5), (5.1), ~~or~~ (5.2), or
15 (5.3) of this subsection, any county or municipality which has levied a tax pursuant to
16 paragraph (2.1), (3.1), (3.2), (3.3), (3.4), (3.5), (3.7), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6),
17 (4.7), (5), (5.1), ~~or~~ (5.2), or (5.3) of this subsection shall be authorized to levy a tax in the
18 manner and at the rate authorized by either paragraph (1), paragraph (3), or paragraph (4)
19 of this subsection but shall not thereafter be authorized to again levy a tax under
20 paragraph (2.1), (3.1), (3.2), (3.3), (3.4), (3.5), (3.7), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6),
21 (4.7), (5), (5.1), ~~or~~ (5.2), or (5.3) of this subsection.'

SECTION 4B.

22
23 Said article is further amended by striking paragraphs (9) and (10) of subsection (a) of Code
24 Section 48-13-51, relating to the levy and collection of certain excise taxes, and inserting in
25 their places new paragraphs (9) and (10) to read as follows:

26 '(9)(A) A county or municipality imposing a tax under paragraph (1), (2), (2.1), (3),
27 (3.1), (3.2), (3.3), (3.4), (3.5), (3.7), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (4.7), (5),
28 (5.1), ~~or~~ (5.2), or (5.3) of this subsection shall prior to the imposition of the tax (if the
29 tax is imposed on or after July 1, 1990) and prior to each fiscal year thereafter in which
30 the tax is imposed adopt a budget plan specifying how the expenditure requirements of
31 this Code section will be met. Prior to the adoption of such budget plan, the county or

1 municipality shall obtain from the authorized entity with which it proposes to contract
 2 to meet the expenditure requirements of this Code section a budget for expenditures to
 3 be made by such organization; and such budget shall be made a part of the county or
 4 municipal budget plan.

5 (B) The determination as to whether a county or municipality has complied with the
 6 expenditure requirements of paragraph (2), (2.1), (3), (3.1), (3.2), (3.3), (3.4), (3.5),
 7 (3.7), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (4.7), (5), (5.1), ~~or (5.2)~~, or (5.3) of this
 8 subsection shall be made for each fiscal year beginning on or after July 1, 1987, as of
 9 the end of each fiscal year, shall be prominently reflected in the audit required under
 10 Code Section 36-81-7, and shall be determined by: (i) calculating the amount of funds
 11 expended or contractually committed for expenditure as provided in paragraph (2),
 12 (2.1), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.7), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6),
 13 (4.7), (5), (5.1), ~~or (5.2)~~, or (5.3) of this subsection, whichever is applicable, during the
 14 fiscal year; and (ii) expressing such amount as a percentage of tax receipts under this
 15 Code section during such fiscal year. A county or municipality contractually expending
 16 funds to meet the expenditure requirements of paragraph (2), (2.1), (3), (3.1), (3.2),
 17 (3.3), (3.4), (3.5), (3.7), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (4.7), (5), (5.1), ~~or~~
 18 (5.2), or (5.3) of this subsection shall require the contracting party to provide audit
 19 verification that the contracting party makes use of such funds in conformity with the
 20 requirements of this subsection.

21 (10) Nothing in this article shall be construed to limit the power of a county or
 22 municipality to expend more than the required amounts, or all, of the total taxes collected
 23 under this Code section for the purposes described in paragraph (2), (2.1), (3), (3.1), (3.2),
 24 (3.3), (3.4), (3.5), (3.7), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (4.7), (5), (5.1), ~~or (5.2)~~,
 25 or (5.3) of this subsection."