

Senate Resolution 845

By: Senators Mullis of the 53rd, Stoner of the 6th, Williams of the 19th, Reed of the 35th, Wiles of the 37th and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize county governments to
 2 propose for approval by the voters of their county a 1 percent sales and use tax to fund the
 3 construction of transportation projects; to limit the sales and use tax to a specified period; to
 4 provide for adding the proposition to the ballot; to provide for the authority of the General
 5 Assembly with respect to enacting by April 1 of the year following enactment a mechanism
 6 for expending the funds; to provide that 80 percent of the funds are to be expended in the
 7 county where the funds were collected; to provide for 10 percent of the funds to be spent by
 8 the state for establishing multicounty or regional mass transit networks; to require the
 9 General Assembly to provide a mechanism for multicounty or regional transportation local
 10 option sales taxes votes to construct projects of regional significance; to provide for other
 11 matters relative to the foregoing; to provide for the submission of this amendment for
 12 ratification or rejection; and for other purposes.

13 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

14 SECTION 1.

15 The Constitution is amended by adding at the end of Article IX, Section IV thereof a new
 16 Paragraph V to read as follows:

17 "Paragraph V. *Transportation Improvement Sales and Use Tax.* (a) From May 1 of the
 18 year following the year of the ratification of the amendment which added this Paragraph
 19 to this section county governments shall be authorized to propose for approval by the
 20 registered voters in their county a 1 percent sales and use tax to be limited to a specified
 21 period of time to fund the construction of transportation projects. This tax, except as
 22 otherwise provided in this Paragraph, shall be collected in the same manner as the tax
 23 provided for by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia
 24 Annotated, relating to the special county 1 percent sales and use tax, as now or hereafter
 25 amended. Proceedings for the reimposition of such tax shall be in the same manner as
 26 proceedings for the initial imposition of the tax, but the newly authorized tax shall not be
 27 imposed until the expiration of the tax then in effect.

1 (b) Such a proposal may be added to the ballot only upon a majority vote of the county
2 governing authority and shall not be effective until it is approved by a majority of the
3 registered voters participating in a county-wide election.

4 (c) The proceeds of the transportation improvement tax shall not be used to replace
5 existing funding for transportation needs in the county, but shall be used as an additional
6 revenue source to increase funding for transportation projects. The percentage of the
7 county's budget expended for transportation purposes as of January 1, 2008, shall be
8 increased by the amount of the proceeds allotted to the county from the imposition of this
9 tax. Nothing in this Paragraph shall prohibit a county governing authority from increasing
10 the percentage of the county budget expended for transportation projects by an amount
11 exceeding the amount of proceeds from the transportation improvement tax.

12 (d) The resolution calling for the imposition of the tax shall describe:

13 (1) The specific transportation projects to be funded;

14 (2) The maximum cost of such project or projects, which cost shall also be the
15 maximum amount of net proceeds to be raised by the tax; and

16 (3) The maximum period of time, to be stated in calendar years or calendar quarters for
17 which the tax may be levied.

18 (e) Nothing in this Paragraph shall prohibit a county and those municipalities located in
19 such county from imposing as additional taxes local sales and use taxes authorized by
20 general law.

21 (f) The tax imposed pursuant to this Paragraph shall not be subject to and shall not count
22 with respect to any general law limitation regarding the maximum amount of local sales
23 and use taxes which may be levied in any jurisdiction in this state.

24 (g) The tax imposed pursuant to this Paragraph shall not be subject to any sales and use
25 tax exemption with respect to the sale or use of food and beverages which is imposed by
26 law.

27 (h) The tax authorized by this Paragraph may be imposed, levied, and collected as
28 provided in this Paragraph without further action by the General Assembly, but the General
29 Assembly shall be authorized by general law to further define and implement its
30 provisions. By April 1 of the year following the year of the ratification of the amendment
31 which added this Paragraph the General Assembly shall enact a statutory framework for
32 expending the funds raised through the provisions of this Paragraph. Of the funds raised
33 in each county that imposes such a tax, 80 percent of the funds shall be expended within
34 that county. No less than 10 percent of the remaining funds shall be spent by the state for
35 the purpose of constructing, operating, and maintaining multicounty or regional mass
36 transit networks.

1 (i) In addition, by April 1 of the year following the year of the ratification of the
 2 amendment which added this Paragraph the General Assembly shall enact a statutory
 3 framework for multicounty or regional transportation sales and use taxes votes to occur as
 4 a voluntary alternative to county-by-county votes in order to focus on projects of regional
 5 significance, provided that no multicounty or regional vote shall be placed on the ballot
 6 until it is approved by a majority vote of the county governing authority in each
 7 participating county. The statutory framework for multicounty or regional transportation
 8 sales and uses taxes for transportation purposes shall provide that of the funds raised in
 9 each multicounty area or region that imposes such a tax, 80 percent of the funds shall be
 10 expended within that multicounty area or region. No less than 10 percent of the remaining
 11 funds shall be spent by the state for the purpose of constructing, operating, and maintaining
 12 multicounty or regional mass transit networks."

13

SECTION 2.

14 The above proposed amendment to the Constitution shall be published and submitted as
 15 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
 16 above proposed amendment shall have written or printed thereon the following:

17 "() YES Shall the Constitution of Georgia be amended so as to authorize county
 18 governing authorities to propose for approval by the voters of their county
 19 () NO a 1 percent sales and use tax limited to a specified period of time to fund the
 20 construction of transportation projects?"

21 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
 22 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
 23 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
 24 become a part of the Constitution of this state.