

## House Resolution 1226

By: Representatives Smith of the 129<sup>th</sup>, Sheldon of the 105<sup>th</sup>, Shaw of the 176<sup>th</sup>, Harbin of the 118<sup>th</sup>, Rogers of the 26<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that funds derived from an  
 2 additional 1 percent increase in the general state-wide sales and use tax shall be appropriated  
 3 for any or all transportation purposes; to authorize the General Assembly to allocate and  
 4 specify and direct the use of such funds by general law; to provide that 90 percent of the  
 5 funds are to be expended for transportation purposes in the regional commission area where  
 6 the funds were collected; to provide that 10 percent of the funds collected shall be expended  
 7 for state-wide transportation projects; to provide for submission of this amendment for  
 8 ratification or rejection; and for other purposes.

9 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## 10 SECTION 1.

11 Article III, Section IX, Paragraph VI of the Constitution is amended by adding a new  
 12 subparagraph to read as follows:

13 "(b.1)(1) The General Assembly is authorized to levy an additional 1 percent general  
 14 state-wide sales and use tax to be used for transportation purposes. An amount equal to  
 15 the sum of all funds collected from this additional 1 percent general state-wide sales and  
 16 use tax received by the state in each of the immediately preceding fiscal years shall be  
 17 used for funding any or all transportation purposes as authorized by general law. Any  
 18 general law specifying the use of this additional 1 percent general state-wide sales and  
 19 use tax for transportation purposes shall provide that an amount equal to 90 percent of the  
 20 amount collected in a regional commission area, as defined in the Official Code of  
 21 Georgia Annotated, shall be spent for transportation purposes in the regional commission  
 22 area where it was collected. The remaining 10 percent of the funds raised through the  
 23 transportation sales tax shall be deposited with the Department of Transportation to be  
 24 used for state-wide transportation projects. The department shall only expend the funds  
 25 held in this state-wide projects account upon an appropriation by the General Assembly.  
 26 However, this shall not preclude the General Assembly from appropriating for such  
 27 purposes an amount greater than the sum specified above for such purposes. The

1 expenditure of such funds shall be subject to all the rules, regulations, and restrictions  
 2 imposed on the expenditure of appropriations by provisions of the Constitution and laws  
 3 of this state, unless such provisions are in conflict with the provisions of this  
 4 subparagraph; provided, however, that the proceeds of the tax appropriated under this  
 5 subparagraph shall not be subject to budgetary reduction. In the event of invasion of this  
 6 state by land, sea, or air or in case of a major catastrophe so proclaimed by the Governor,  
 7 said funds may be utilized for defense or relief purposes on the executive order of the  
 8 Governor.

9 (2) One percent of the amount raised by this transportation tax from the sale of motor  
 10 fuels shall be deposited with the Department of Transportation to fund the Local  
 11 Assistance Roads Program and construction and maintenance of the state highway  
 12 system.

13 (3) If the referendum proposing this tax is approved, the state-wide sales and use tax  
 14 for transportation purposes shall be levied beginning January 1, 2009, and ending  
 15 December 31, 2015. A state-wide referendum shall be held in November, 2014, to  
 16 determine whether the state-wide sales and use tax for transportation purposes shall be  
 17 extended for another specified period of time."

## 18 SECTION 2.

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

22 "( ) YES Shall the Constitution of Georgia be amended so as to provide that funds  
 23 derived from an additional 1 percent increase in the general state-wide sales  
 24 ( ) NO and use tax shall be used for any or all transportation purposes authorized  
 25 by the General Assembly and to authorize the General Assembly to direct  
 26 the allocation and use of such funds by general law?"

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