

The House Committee on Transportation offers the following substitute to SR 845:

#### A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for an up to 1 percent local  
 2 option sales and use tax for a specified period of time to fund transportation purposes on a  
 3 regional basis; to provide for procedures, conditions, and limitations; to provide for other  
 4 matters relative to the foregoing; to provide for the submission of this amendment for  
 5 ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

#### 7 SECTION 1.

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

10 "Paragraph V. *Regional Commission Area Transportation Tax.* (a) On or after July 1,  
 11 2009, a sales and use tax of up to 1 percent, limited to a specified period of time, to fund  
 12 transportation purposes in a regional commission area may be levied and collected as  
 13 provided in this Paragraph. Transportation purposes shall include, but not be limited to,  
 14 roads, freight and passenger rail, bridges, airports, public transit, buses, seaports, and all  
 15 accompanying infrastructure and services necessary to provide access to these  
 16 transportation facilities. Transportation purposes may include capital outlay and  
 17 maintenance expenses.

18 (b) There are created within this state special transportation districts. The geographical  
 19 boundary of each regional commission area, as defined in Article 2 of Chapter 8 of Title  
 20 50 of the Official Code of Georgia Annotated, shall correspond with and shall be  
 21 conterminous with the geographical boundary of one of the special transportation districts.  
 22 When the imposition of a regional commission area transportation tax is authorized  
 23 according to the procedures of this Paragraph, the special transportation district shall levy  
 24 a sales and use tax. The tax under this Paragraph shall be imposed, levied, and collected  
 25 within such special transportation district only upon approval by a majority of the qualified  
 26 voters residing within the limits of the special transportation district and voting in a  
 27 referendum thereon. Prior to calling for the referendum authorized by this Paragraph, the

1 regional commission shall create, in cooperation with the Department of Transportation,  
2 a list of transportation purposes to be funded within the regional commission area. Except  
3 as otherwise provided in this Paragraph, the procedures for conducting the special election  
4 on the question of imposing the tax and for submitting the question again to the voters in  
5 the event the tax is not approved shall correspond generally to the procedures provided for  
6 by Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
7 relating to the special county 1 percent sales and use tax, as now or hereafter amended.  
8 Proceedings for the reimposition of such tax shall be in the same manner as proceedings  
9 for the initial imposition of the tax, but the newly authorized tax shall not be imposed until  
10 the expiration of the tax then in effect.

11 (c) A resolution by the two publicly elected members per county of the regional  
12 commission calling for the imposition of the tax and the ballot submitting the question of  
13 the imposition of the tax to the voters of the special transportation district shall describe:

14 (1) The amount of the tax to be levied, not to exceed 1 percent, which shall be  
15 determined by the regional commission located in the special transportation district;

16 (2) The specific transportation purposes to be funded;

17 (3) The maximum cost of such projects for transportation purposes, which cost shall  
18 also be the maximum amount of net proceeds to be raised by the tax; and

19 (4) The maximum period of time, to be stated in calendar years, for which the tax may  
20 be levied, which period of time shall be determined by the regional commission located  
21 in the special transportation district.

22 (d) Nothing in this Paragraph shall prohibit counties and municipalities located in the  
23 special transportation district from imposing as additional taxes local sales and use taxes  
24 authorized by general law.

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

28 (f) The tax imposed pursuant to this Paragraph shall be subject to any sales and use tax  
29 exemption which is imposed by general law.

30 (g) The tax authorized by this Paragraph may be imposed, levied, and collected as  
31 provided in this Paragraph without further action by the General Assembly, but the General  
32 Assembly shall be authorized by general law to further define and implement its  
33 provisions; provided, however, that an amount equal to not less than 100 percent of the  
34 total amount of proceeds collected in a special transportation district shall be expended  
35 within that special transportation district on transportation purposes."

