

HOUSE SUBSTITUTE TO SENATE RESOLUTION 845

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for state-wide and regional
 2 funding mechanisms for regional transportation purposes; to provide that an amount equal
 3 to the state sales and use tax collected on sales of motor fuels not otherwise exempted by
 4 general law shall be appropriated for any or all transportation purposes; to authorize the
 5 General Assembly to allocate and specify and direct the use of such funds by general law;
 6 to provide for an up to 1 percent local option sales and use tax for a specified period of time
 7 to fund transportation purposes on a regional basis; to provide for procedures, conditions,
 8 and limitations; to provide for other matters relative to the foregoing; to provide for the
 9 submission of this amendment for ratification or rejection; and for other purposes.

10 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION .1.**

12 The Constitution is amended in Article III, Section IX, Paragraph VI by revising
 13 subparagraph (b) as follows:

14 "(b)(1) An amount equal to all money derived from motor fuel taxes received by the state
 15 in each of the immediately preceding fiscal years, less the amount of refunds, rebates, and
 16 collection costs authorized by law, is hereby appropriated for the fiscal year beginning
 17 July 1, of each year following, for all activities incident to providing and maintaining an
 18 adequate system of public roads and bridges in this state, as authorized by laws enacted
 19 by the General Assembly of Georgia, and for grants to counties by law authorizing road
 20 construction and maintenance as provided by law authorizing such grants. Said sum is
 21 hereby appropriated for, and shall be available for, the aforesaid purposes regardless of
 22 whether the General Assembly enacts a general appropriations Act; and said sum need
 23 not be specifically stated in any general appropriations Act passed by the General
 24 Assembly in order to be available for such purposes. However, this shall not preclude
 25 the General Assembly from appropriating for such purposes an amount greater than the
 26 sum specified above for such purposes. The expenditure of such funds shall be subject
 27 to all the rules, regulations, and restrictions imposed on the expenditure of appropriations

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

7 (2) An amount equal to the state sales and use tax collected on sales of motor fuels for
 8 the purpose of propelling motor vehicles on the public roads of this state not otherwise
 9 exempted by general law shall be collected and placed in a fund within the Department
 10 of Transportation that is dedicated to use for transportation purposes. This fund shall be
 11 appropriated by the direction of the General Assembly for all transportation purposes,
 12 including public transit, rails, airports, buses, seaports, and all accompanying
 13 infrastructure and services necessary to provide access to these transportation facilities.
 14 The expenditure of such funds shall be subject to all the rules, regulations, and
 15 restrictions imposed on the expenditure of appropriations by provisions of the
 16 Constitution and laws of this state, unless such provisions are in conflict with the
 17 provisions of this subparagraph; provided, however, that the proceeds of the tax hereby
 18 appropriated shall not be subject to budgetary reduction. In the event of invasion of this
 19 state by land, sea, or air or in case of a major catastrophe so proclaimed by the Governor,
 20 said funds may be utilized for defense or relief purposes on the executive order of the
 21 Governor."

22 SECTION 1.

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

25 "Paragraph V. **Regional Commission Area Transportation Tax.** (a) On or after July 1,
 26 2009, a sales and use tax of up to 1 percent, limited to a specified period of time, to fund
 27 transportation purposes in a regional commission area may be levied and collected as
 28 provided in this Paragraph. Transportation purposes shall include, but not be limited to,
 29 roads, freight and passenger rail, bridges, airports, public transit, buses, seaports, and all
 30 accompanying infrastructure and services necessary to provide access to these
 31 transportation facilities. Transportation purposes may include capital outlay and
 32 maintenance expenses.

33 (b) There are created within this state special transportation districts. The geographical
 34 boundary of each regional commission area, as defined in Article 2 of Chapter 8 of Title
 35 50 of the Official Code of Georgia Annotated, shall correspond with and shall be
 36 conterminous with the geographical boundary of one of the special transportation districts.

1 When the imposition of a regional commission area transportation tax is authorized
2 according to the procedures of this Paragraph, the special transportation district shall levy
3 a sales and use tax. The tax under this Paragraph shall be imposed, levied, and collected
4 within such special transportation district only upon approval by a majority of the qualified
5 voters residing within the limits of the special transportation district and voting in
6 a referendum thereon.

7 (c) Prior to calling for the referendum authorized by this Paragraph, the regional
8 commission shall create, in cooperation with the Department of Transportation, a list of
9 transportation purposes to be funded within the regional commission area. In addition, the
10 regional commission shall determine the amount of the tax to be levied, not to exceed 1
11 percent, the maximum period of time the tax shall be levied, and the maximum cost of
12 such projects for transportation purposes. The proposal shall then be submitted for
13 approval to each county commission within the regional commission area. Each county
14 commission shall have 45 days from the time the plan is approved by the regional
15 commission to vote for or against being included in the regional commission area for
16 purposes of the tax authorized by this Paragraph. If any county commission in the regional
17 commission area votes against the proposal, any of the county commissions in the regional
18 commission area shall have 15 days in which to reconsider their vote, if the county
19 commission so desires. If a county commission votes against being included in the
20 regional commission area for purposes of the tax authorized by this Paragraph, no
21 referendum shall be held in that county and no sales and use tax under the provisions of this
22 Paragraph shall be levied or collected in that county. If a county commission votes to be
23 included in the regional commission area for the purposes of the tax authorized by this
24 Paragraph, then a referendum shall be held in that county, as part of a regional commission
25 area-wide vote, to approve the levy and collection of the sales and use tax for transportation
26 purposes. If a county commission fails to vote for or against being included in the regional
27 commission area for the purposes of the tax authorized by this Paragraph within the time
28 limits imposed herein, that county shall be deemed to have approved holding the
29 referendum and levying the tax upon approval of the voters.

30 (d) After the votes of the county commissions are completed, the regional commission,
31 in cooperation with the Department of Transportation, shall revise the list of transportation
32 purposes, if necessary, to amend any projects on the list that were in a county that has
33 elected to opt out of the referendum.

34 (e) Except as otherwise provided in this Paragraph, the procedures for conducting the
35 special election on the question of imposing the tax and for submitting the question again
36 to the voters in the event the tax is not approved shall correspond generally to the
37 procedures provided for by Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code

1 of Georgia Annotated, relating to the special county 1 percent sales and use tax, as now or
2 hereafter amended. Proceedings for the reimposition of such tax shall be in the same
3 manner as proceedings for the initial imposition of the tax, but the newly authorized tax
4 shall not be imposed until the expiration of the tax then in effect.

5 (f) A resolution by the two publicly elected members per county of the regional
6 commission calling for the imposition of the tax and the ballot submitting the question of
7 the imposition of the tax to the voters of the special transportation district shall describe:

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

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

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

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

16 (g) Nothing in this Paragraph shall prohibit counties and municipalities located in the
17 special transportation district from imposing as additional taxes local sales and use taxes
18 authorized by general law.

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

22 (i) The tax imposed pursuant to this Paragraph shall not apply to and shall not be levied
23 on the sale or use of any type of fuel used for off road heavy-duty equipment, off road farm
24 or agricultural equipment, locomotives, aircraft, or watercraft. The tax imposed by this
25 Paragraph shall apply to and shall be levied on the sale or use of fuel that is used for
26 propulsion of motor vehicles on the public highways. For purposes of this Paragraph, a
27 motor vehicle means a self-propelled vehicle designed for operation or required to be
28 licensed for operation upon the public highways. The tax imposed pursuant to this
29 Paragraph shall be subject to any sales and use tax exemption which is imposed by general
30 law.

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

