

Senate Resolution 1300

By: Senator Bulloch of the 11th

### A RESOLUTION

1 Urging the Governor to exercise certain executive authority with respect to collection of  
2 taxes; and for other purposes.

3 WHEREAS, Monday, March 31, is the 37th legislative day of the 2008 regular session of the  
4 General Assembly; and

5 WHEREAS, there is an insufficient amount of time remaining in this legislative session to  
6 enact new legislation; and

7 WHEREAS, the price of red fuel or dyed fuel oil has risen dramatically to almost \$4.00 per  
8 gallon and which has adversely impacted the timber harvesting, agricultural, and construction  
9 industries of this state which rely heavily upon the use of this commodity; and

10 WHEREAS, pursuant to Code Section 45-12-22 of the O.C.G.A., the Governor is granted  
11 the authority to suspend by executive order the collection of taxes, or any part thereof, due  
12 the state, until the next meeting of the General Assembly; and

13 WHEREAS, this exercise of executive authority could provide much needed temporary tax  
14 relief to the timber harvesting, agricultural, and construction industries of Georgia until the  
15 2009 regular session of the General Assembly at which time that executive order could be  
16 ratified by general law which would make that temporary suspension an actual exemption  
17 from taxation.

18 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that the Governor is urged to  
19 exercise the authority granted under Code Section 45-12-22 of the O.C.G.A. to suspend  
20 temporarily the collection of state sales and use taxes on red fuel or dyed fuel oil for timber  
21 harvesting, agricultural, or construction use until the 2009 regular session of the General  
22 Assembly at which time this body will have the opportunity to make such temporary  
23 suspension an actual exemption.

1 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed  
2 to transmit an appropriate copy of this resolution to Honorable Sonny Perdue, Governor of  
3 Georgia.