

COMMITTEE OF CONFERENCE SUBSTITUTE TO SR 845

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for state-wide and regional
 2 funding mechanisms for transportation purposes; to provide that an amount equal to the state
 3 sales and use tax collected on sales of motor fuels not otherwise exempted by general law
 4 shall be appropriated for any or all transportation purposes; to authorize the General
 5 Assembly to allocate and specify and direct the use of such funds by general law; to provide
 6 for a 1 percent regional local option sales and use tax for a specified period of time to fund
 7 specific 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:

SECTION 1.

11 The Constitution is amended in Article III, Section IX, Paragraph VI by revising
 12 subparagraph (b) as follows:
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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) Following a phase in period to be determined by the General Assembly by general
 8 law, an amount equal to the state sales and use tax collected on sales of motor fuels for
 9 the purpose of propelling motor vehicles on the public roads of this state not otherwise
 10 exempted by general law on January 1, 2008, shall be placed in a fund managed by the
 11 Department of Transportation that is designated solely for transportation purposes. This
 12 fund shall be appropriated by the direction of the General Assembly for all transportation
 13 purposes, which shall include but not be limited to roads, freight and passenger rail,
 14 bridges, airports, public transit, buses, seaports, and all accompanying infrastructure and
 15 services. The expenditure of such funds shall be subject to all the rules, regulations, and
 16 restrictions imposed on the expenditure of appropriations by provisions of the
 17 Constitution and laws of this state, unless such provisions are in conflict with the
 18 provisions of this subparagraph; provided, however, that the proceeds of the tax hereby
 19 appropriated shall not be subject to budgetary reduction and shall not be subject to the
 20 provisions of Article III, Section IX, Paragraph IV(c), relative to the lapsing of funds, or
 21 to any allocation or balancing of state and federal funds otherwise required by general
 22 law. In the event of invasion of this state by land, sea, or air or in case of a major
 23 catastrophe so proclaimed by the Governor, said funds may be utilized for defense or
 24 relief purposes on the executive order of the Governor."

25 SECTION 2.

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

28 "Paragraph V. ***Regional Local Option Transportation Tax.*** (a) The General Assembly
 29 is authorized to provide by general law for a 1 percent regional local option transportation
 30 sales and use tax to fund transportation purposes. Such general law shall provide for the
 31 manner and method of imposing the tax and shall provide for all of the following with
 32 respect to such tax:

33 (1) The duration and exemptions;

34 (2) The levy of such tax by the county governing authority participating in a special
 35 transportation district if approved in a referendum;

1 (3) The qualifying transportation purposes, which shall include but not be limited to
 2 roads, freight and passenger rail, bridges, airports, public transit, buses, seaports, and all
 3 accompanying infrastructure and services;

4 (4) The management and expenditure of the funds collected under any tax levied
 5 pursuant to this Paragraph by the Department of Transportation in cooperation with the
 6 counties and municipalities participating in the special transportation district;

7 (5) The creation of special transportation districts;

8 (6) That prior to calling for any referendum to levy the tax under this Paragraph, the
 9 regional commission, in cooperation with the Department of Transportation and the
 10 appropriate local governing authorities in the special transportation district in a process
 11 to be determined by the General Assembly by general law, shall develop a list of
 12 transportation purposes to be funded within the special transportation district;

13 (7) That all of the funds collected pursuant to levy of the tax under this Paragraph shall
 14 be spent on transportation purposes and projects in the special transportation district from
 15 which they were collected; and

16 (8) The items, if any, that shall be exempt from any tax levied under this Paragraph.

17 (b) Proceeds from any tax imposed under this Paragraph shall not be state funds but may
 18 be received by the Department of Transportation to be held until expended within a special
 19 transportation district. Any such proceeds received by the Department of Transportation
 20 shall not be subject to the provisions of Article III, Section IX, Paragraph IV(c), relative
 21 to the lapsing of funds, or to any allocation or balancing of state and federal funds
 22 otherwise required by general law.

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

26 SECTION 3.

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

30 "() YES Shall the Constitution of Georgia be amended so as to allow that all revenue
 31 () NO currently collected from motor fuel taxes be designated to fund
 32 transportation and to provide for communities and regions to solve their
 33 transportation problems through a referendum?"

34 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

35 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If

- 1 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
- 2 become a part of the Constitution of this state.