

House Resolution 206

By: Representatives Smith of the 129th, Harbin of the 118th, Sheldon of the 105th, Burkhalter of the 50th, Shaw of the 176th, Keen of the 179th and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for the creation of a
2 Transportation Trust Fund; to provide for a levy of a 1 percent sales and use tax on the
3 purchase of tangible goods and certain services at retail; to provide for the deposit of the
4 proceeds of such tax into such trust fund; to provide for the governance and oversight of such
5 trust fund; to provide for the administration of such trust fund; to provide for purposes and
6 limitations on expenditures from such trust fund; to provide for the periodic submission of
7 the continuance of such levy to the people for approval or disapproval; to provide for the
8 authority of the General Assembly with respect to the foregoing; to provide for other matters
9 relative to the foregoing; to provide for the submission of this amendment for ratification or
10 rejection; and for other purposes.

11 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 The Constitution is amended by adding at the end of Article III thereof a new Section XI to
14 read as follows:

15 "**SECTION XI.**

16 **TRANSPORTATION TRUST FUND**

17 Paragraph I. *Transportation Trust Fund; Georgia 2020 Transportation Trust Fund*
18 *Oversight Committee.* (a) There is created a trust fund of perpetual duration for use in all
19 activities incident to providing an adequate system of transportation in this state. Revenues
20 raised, collected, or appropriated for purposes of the fund shall be paid into and disbursed
21 from the fund as provided by law without being subject to the limitations of Article III,
22 Section IX, Paragraph I; Article III, Section IX, Paragraph IV(c); Article III, Section IX,
23 Paragraph VI(a); or Article VII, Section III, Paragraph II. The General Assembly is
24 authorized to appropriate moneys to the fund, but no moneys subject to the provisions of
25 Article III, Section IX, Paragraph VI(b) shall be appropriated to the fund. Toll revenues

generated by any project funded in whole or in part by the fund may be paid into the fund as provided by law. The funds in the fund shall be as fully invested as is practicable, consistent with the requirements to make disbursements therefrom, and the return from such investments shall be deposited in the fund for further investment or disbursement. The governance of the fund shall be vested in the Georgia 2020 Transportation Trust Fund Oversight Committee created in subparagraph (c) of this Paragraph and such other agency or authority as provided by law.

(b) The expenditure of moneys paid into the fund shall be subject to all the rules, regulations, and restrictions otherwise imposed on the expenditure of appropriations by provisions of this Constitution and laws of this state, unless such provisions are in conflict with the provisions of this section. In the event of invasion of this state by land, sea, or air or in case of a major catastrophe so proclaimed by the Governor, said funds may be utilized for defense or relief purposes on the executive order of the Governor.

(c) There shall be a Georgia 2020 Transportation Trust Fund Oversight Committee which shall consist of three members appointed by the Governor, four members appointed by the Lieutenant Governor, and four members appointed by the Speaker of the House of Representatives. At least one member appointed by each of the foregoing appointing officials shall at the time of such appointment and thereafter be a member of the minority caucus of the Georgia Senate or the Georgia House of Representatives. Members shall serve during the term of office of their appointing officer and until their successors are appointed and qualified. The other qualifications, compensation, and removal from office of appointed members shall be as provided by law. The committee shall be charged with the general oversight of the governance and administration of the Transportation Trust Fund and with such other powers and duties as provided by law.

Paragraph II. ***Transportation Trust Fund; administration.*** (a) The maintenance and administration of the Transportation Trust Fund and the direction of disbursements therefrom shall be vested in an agency or authority as provided by law. The agency or authority shall disburse proceeds from the fund for the following purposes as provided by law, which may specify projects and programs and areas or political subdivisions of the state:

(1) To fund the federal-aid and state highway systems, the Developmental Highway System, and the Governor's Road Improvement Program;

(2) To fund a program of local assistance to counties and municipalities to pay all or part of the costs of planning, surveying, constructing, improving, paving, and completing public roads not on the state highway system;

(3) To fund the rehabilitation and replacement of deficient, hazardous, unsafe, or inadequate bridges throughout the state;

- 63 (4) To supplement operating costs of local public transit and bus systems;
64 (5) To fund a program of local assistance to counties and municipalities to pay all or
65 part of the costs of planning, surveying, constructing, improving, resurfacing, and
66 completing public general aviation airports;
67 (6) To fund the study and implementation of high-speed intrastate and interstate
68 passenger rail and freight rail services;
69 (7) To fund the costs of planning, surveying, constructing, improving, paving, and
70 completing high-occupancy toll lane systems, managed lane systems, and truck only toll
71 lane systems on the federal-aid and state highway systems; and
72 (8) To fund such other public transportation purposes as may be provided for by law.

73 (b) Disbursements from the fund or from the proceeds of bonds or other instruments
74 repayable from the fund shall not be subject to any allocation or distribution formulas
75 applicable to funds subject to the provisions of Article III, Section IX, Paragraph VI(b).
76 No law shall be enacted that causes any such allocation or distribution of funds subject to
77 such provision to take into account any disbursements from the fund or from the proceeds
78 of such bonds or other instruments.

79 (c) The agency or authority administering the fund is authorized to disburse moneys from
80 the fund from time to time to departments, authorities, instrumentalities, and political
81 subdivisions of the state for the purposes of this Paragraph, subject to such terms and
82 conditions as it, with the approval of the Georgia 2020 Transportation Trust Fund
83 Oversight Committee, shall impose or which shall be provided by law, but no moneys may
84 be appropriated from the fund. All such departments, authorities, instrumentalities, and
85 political subdivisions are authorized to receive such disbursements on such terms and
86 conditions, and such disbursements, if unexpended as provided by law, shall lapse to the
87 fund and not to the general fund.

88 Paragraph III. ***Levy for purposes of the Transportation Trust Fund; terms, conditions,***
89 ***and disposition of proceeds.*** From January 1 of the year following the year of the
90 ratification of the amendment which added this section to this article and for a period of ten
91 years thereafter there shall be a levy of 1 percent as a sales and use tax in this state. Such
92 levy shall be imposed and collected by law in the same manner and subject to the same
93 terms, conditions, and exemptions as the state sales and use tax provided for by general
94 law; provided, however, that should Georgia law or this Constitution be amended to
95 eliminate such state sales and use tax, said levy of 1 percent shall continue to be imposed
96 in the same manner and subject to the same terms and conditions in effect immediately
97 prior to the effective date of the Act or amendment eliminating such state sales and use tax
98 until terminated as provided by this section. The proceeds of such levy shall be deposited
99 into the fund created by Paragraph I of this section.

100 Paragraph IV. Submission of levy for reapproval. The General Assembly may provide
101 by law that at the general election occurring in the tenth year following the year of the
102 ratification of the amendment which added this section to this article a proposal for the
103 approval or disapproval of the levy imposed pursuant to Paragraph III of this section shall
104 be submitted to the electors of the entire state qualified to vote for members of the General
105 Assembly. If such proposal is approved by a majority of such electors, then such levy shall
106 be continued for a period of ten years commencing on January 1 of the year following such
107 approval. If such proposal is not so approved, then such levy shall not be continued
108 pursuant to such Paragraph notwithstanding any provision of law unless subsequently
109 resubmitted to such electors and so approved. The General Assembly may provide by law
110 for such resubmission at a general election, and if approved such levy shall be reimposed
111 notwithstanding any provision of law and the year of such approval shall be considered the
112 year of the ratification of the amendment which added this section for purposes of this
113 Paragraph."

SECTION 2.

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

118 "() YES Shall Georgia's transportation system be improved throughout the state
119 through an amendment to the Georgia Constitution to provide for a 1
120 () NO percent state-wide transportation sales tax?"

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