

House Bill 277

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

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 32 of the Official Code of Georgia Annotated, relating to highways, bridges,  
2 and ferries, so as to provide for a short title; to provide for definitions; to create the Georgia  
3 2020 Transportation Trust Fund Oversight Committee and to provide for its membership,  
4 powers, and duties; to provide criteria for expenditures from the Transportation Trust Fund;  
5 to provide for allocation of funds from the trust fund; to provide a list of programs or projects  
6 to be funded through the trust fund; to amend Title 48 of the Official Code of Georgia  
7 Annotated, relating to revenue and taxation, so as to implement the additional 1 percent  
8 special transportation sales and use tax; to provide for the deposit of the proceeds of the  
9 special transportation sales and use tax into the Transportation Trust Fund; to provide for  
10 related matters; to provide for multiple effective dates and automatic repeal; to repeal  
11 conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 style="text-align:center">**PART I**

14 style="text-align:center">**SECTION 1-1.**

15 Title 32 of the Official Code of Georgia Annotated, relating to highways, bridges, and ferries,  
16 is amended by adding at the end thereof a new chapter to read as follows:

17 style="text-align:center">"CHAPTER 12

18 32-12-1.

19 This chapter shall be known and may be cited as 'The Georgia 2020 Transportation Act.'

20 32-12-2.

21 As used in this chapter, the term:

22 (1) 'Authority' means the State Road and Tollway Authority, created by Article 2 of  
 23 Chapter 10 of this title, or another successor agency or authority which may divest the  
 24 State Road and Tollway Authority of its powers.

25 (2) 'Commission' means each metropolitan area planning and development commission  
 26 activated prior to January 1, 1972, pursuant to Article 4 of Chapter 8 of Title 50.

27 (3) 'Committee' means the Georgia 2020 Transportation Trust Fund Oversight  
 28 Committee created by Article III, Section XI, Paragraph I of the Constitution and this  
 29 chapter.

30 (4) 'Cost of project' means the cost of construction, including relocation or adjustments  
 31 of utilities; the cost of all lands, properties, rights, easements, and franchises acquired;  
 32 relocation expenses; the cost of all machinery, equipment, vehicles and facilities  
 33 necessary for the operation of the project; financing charges; interest prior to and during  
 34 construction and for such a period of time after completion of construction as shall be  
 35 deemed necessary to allow the earnings of the project to become sufficient to meet the  
 36 requirements of the bond issue, if any; the cost of engineering, legal expenses, plans and  
 37 specifications, and other expenses necessary or incident to determining the feasibility or  
 38 practicability of the project; administrative expenses; operation and maintenance  
 39 expenses; and such other expenses as may be necessary or incident to the financing  
 40 authorized in this chapter, the construction of any project, the placing of the same in  
 41 operation, and the operation and maintenance of the same. Any obligation or expense  
 42 incurred for any of the foregoing purposes shall be regarded as a part of the cost of the  
 43 project and may be paid or reimbursed as such out of the fund or the proceeds of revenue  
 44 bonds issued under this chapter.

45 (5) 'Project' means any item or program identified under subsection (b) or (d) of Code  
 46 Section 32-12-7. Project also means any facility or property, real, personal, or intangible,  
 47 the lease, purchase, construction, operation, or maintenance of which is financed in whole  
 48 or in part pursuant to a program identified in such subsections.

49 (6) 'Revenue' or 'revenues' shall mean any and all moneys deposited into the trust fund,  
 50 including without limitation funds derived from the additional special transportation sales  
 51 and use tax authorized by Article III, Section XI of the Constitution and Chapter 8 of  
 52 Title 48.

53 (7) 'Trust fund' means the fund created by Article III, Section XI, Paragraph I of the  
 54 Constitution and administered pursuant to the provisions of this chapter.

55 32-12-3.

56 (a) There is created the Georgia 2020 Transportation Trust Fund Oversight Committee to  
 57 be composed of three members appointed by the Governor, one of whom shall serve in

58 either the Georgia House of Representatives or the Georgia Senate, four members of the  
59 Georgia Senate appointed by the Lieutenant Governor, and four members of the Georgia  
60 House of Representatives appointed by the Speaker of the House of Representatives. At  
61 least one member of the General Assembly appointed by each of the foregoing appointing  
62 officials shall at the time of such appointment and thereafter be a member of the minority  
63 caucus. Members shall serve during the term of office of their appointing officer and until  
64 their successors are appointed and qualified.

65 (b) In the event that any vacancy for any cause shall occur in the appointed membership  
66 of the committee, such vacancy shall be filled by an appointment made by the official  
67 authorized by law to make such appointment within 45 days of the occurrence of such  
68 vacancy.

69 (c) The committee shall, by majority vote of those members present and voting, elect from  
70 their number a chairperson and vice chairperson who shall serve at the pleasure of the  
71 committee. In like manner, the committee shall also elect a secretary, who need not  
72 necessarily be a member of the committee, and who shall also serve at the pleasure of the  
73 committee.

74 (d) The committee shall meet in regular session at least six days each year at the state  
75 capitol in Atlanta and at such other special meetings as may be called by the chairperson  
76 or by a majority of the members of the committee upon reasonable written notice to all  
77 members of the committee. Further, the chairperson of the committee is authorized from  
78 time to time to call meetings of subcommittees of the committee which are established by  
79 committee policy and to require the attendance of a member or members of the committee  
80 at places inside or outside the state when, in the opinion of the chairperson, the member or  
81 members of the committee are needed to attend properly to the committee's business. A  
82 majority of the committee shall constitute a quorum for the transaction of all business.  
83 Except as otherwise provided in this chapter, any power of the committee may be exercised  
84 by a majority vote of those members present at any meeting at which there is a quorum.

85 (e) Service on the committee by employees of the state shall be a separate and distinct duty  
86 for which they shall receive no additional compensation. Other members of the committee  
87 shall receive no salary for service on the committee but shall receive for each day of actual  
88 attendance at meetings of the committee and the subcommittee meetings the per diem and  
89 transportation costs prescribed in Code Section 45-7-21, and a like sum shall be paid for  
90 each day actually spent in studying the transportation needs of the state or attending other  
91 functions as a representative of the committee, not to exceed 60 days in any calendar year,  
92 but no member shall receive such per diem for any day for which such member receives  
93 any other per diem pursuant to such Code section. In addition, members shall receive  
94 actual transportation costs while traveling by public carrier or the legal mileage rate for the

95 use of a personal automobile in connection with such attendance and study. Such per diem  
 96 and expense shall be paid from the funds of the authority upon presentation, by members  
 97 of the committee, of vouchers approved by the chairperson and signed by the secretary.

98 (f) The committee shall be charged with oversight of the governance and administration  
 99 of the trust fund. The committee may make such recommendations to and require such  
 100 reports from the State Transportation Board, the authority, any other agency or  
 101 instrumentality of the state, any political subdivision of the state, and any agency or  
 102 instrumentality of such political subdivisions as it may deem appropriate and necessary  
 103 from time to time in the interest of the trust fund.

104 32-12-4.

105 (a) All proceeds of the additional special transportation sales and use tax authorized by  
 106 Article III, Section XI, Paragraph III of the Constitution and Chapter 8 of Title 48 for so  
 107 long as such levy shall be required by Article III, Section XI, Paragraph III of the  
 108 Constitution to be collected and deposited in the trust fund, and any income of investments  
 109 of the trust fund, shall be deposited in the trust fund.

110 (b) The authority is authorized, with the approval of the committee, to create such separate  
 111 accounts within the trust fund as shall be required by law or deemed prudent and advisable  
 112 from time to time, and funds deposited in any such accounts shall be deemed to be  
 113 deposited in the trust fund for purposes of this chapter.

114 (c) The authority is authorized, with the approval of the committee, to create such separate  
 115 accounts outside the trust fund as shall be required by law or deemed prudent and advisable  
 116 from time to time. All moneys received in such accounts of any nature whatsoever shall  
 117 be deemed to be funds to be held in trust and applied solely for purposes of this chapter.

118 (d) In the event that any funds of the trust fund are pledged for the payment of bonds of  
 119 the authority, the bondholders paying or entitled to receive the benefits of such bonds of  
 120 the authority shall have a lien on the funds of the trust fund and such subsidiary or other  
 121 accounts as may be created from time to time pursuant to the provisions of this Code  
 122 section until applied as provided for in any resolution or trust indenture of the authority.

123 (e) The authority, in its discretion and with the approval of the committee, is charged with  
 124 the duty of pledging, utilizing, or expending the trust fund for the following purposes:

125 (1) Pledges to the payment of any revenue bond issue requirements or sinking or reserve  
 126 funds, as may be provided for under Article 2 of Chapter 10 of this title or other  
 127 provisions of this chapter, where such bonds are issued for the financing of projects;

128 (2) The payment of any outstanding unpaid revenue bond obligations or administrative  
 129 expenses related to financing of projects;

130 (3) The payment of costs of all or any part of projects;

131 (4) The most advantageous obtainable redemptions and retirements of the authority's  
 132 bonds issued for the financing of projects pursuant to the prepayment redemption  
 133 privileges accorded to the authority upon the various issues of bonds outstanding;

134 (5) The most advantageous open market purchase of the authority's bonds issued for the  
 135 financing of projects that the authority may accomplish;

136 (6) Investment in such securities and in such manner as it determines to be in its best  
 137 interest; and

138 (7) Subject to the terms of any resolution or trust indenture authorizing the issuance of  
 139 revenue bonds for the financing of projects, if applicable, the disbursement of funds to  
 140 any department, authority, instrumentality, or political subdivision of the state, with the  
 141 approval of the board, to be used for the purposes of this chapter.

142 (f) The disbursement of funds pursuant to paragraph (7) of subsection (e) of this Code  
 143 section shall be subject to the provisions of Code Section 32-12-7 and to such terms and  
 144 conditions as shall be imposed by the authority, with the approval of the committee. Such  
 145 terms and conditions shall:

146 (1) Be in the form of an agreement in writing between the authority and the recipient,  
 147 executed by the executive director of the authority and the person or persons authorized  
 148 to accept such agreement on behalf of the recipient;

149 (2) Be entered in the minutes of the committee, the authority board, and the governing  
 150 authority or board of the recipient, together with approval thereof by the committee, the  
 151 authority board, and such governing authority or board;

152 (3) Include provision for the audit of expenditures of such disbursements and the  
 153 reporting of the results of such audit to the authority, and requirements that such  
 154 disbursements be expended only for purposes authorized by this chapter; and

155 (4) Include provisions for the return of any part of such disbursement to the authority for  
 156 deposit in the trust fund where the same is not expended and for reimbursement of the  
 157 authority for any disbursements expended in substantial violation of the terms and  
 158 conditions of the agreement.

159 (g) Disbursement of funds from the trust fund shall be by warrant of the treasurer of the  
 160 authority to such operating, reserve, and other accounts as may be established from time  
 161 to time for further disbursement from such accounts in accordance with procedures  
 162 established by the authority and approved by the committee.

163 32-12-5.

164 (a) The commissioner of transportation, the executive director of the authority, and the  
 165 executive director of the Georgia Regional Transportation Authority or the commissioner  
 166 or executive director of another successor agency or authority which may divest such

167 agencies or authorities of their powers, shall make annual recommendations to the  
168 committee for the expenditure of moneys deposited in the trust fund pursuant to the  
169 purposes authorized by this chapter. Such recommendations shall take into account:

170 (1) Congestion mitigation and traffic relief, including congestion mitigation and traffic  
171 relief goals established from time to time by the board of the authority and such public  
172 bodies within the state as may be authorized to establish such goals;

173 (2) Air quality goals or requirements applicable by federal law to any region of the state;

174 (3) Economic development needs of urban, rural, and coastal areas of the state; and

175 (4) The efficient and economical application of available sources and methods of  
176 transportation finance to the transportation needs of the state.

177 (b) The committee shall have the responsibility of annually allocating moneys available  
178 for the purposes of this chapter among the general categories of projects set forth in  
179 paragraph (5) of Code Section 32-12-2, subject to the provisions of Code Section 32-12-7.

180 The authority shall have the responsibility of coordinating the negotiation and execution  
181 of such instruments and agreements as may be necessary or advisable for the disbursement  
182 of such moneys in general accordance with such annual allocation. In the event that any  
183 such proposed allocation is for any reason not feasible or practicable, it shall be the  
184 responsibility of the committee to provide for the reallocation of such allocation to a  
185 purpose provided for by this chapter. It is the intent of the General Assembly that there  
186 shall be expended from the funds deposited into the trust fund the maximum amount  
187 allowable under law in each fiscal year, subject to the provisions of this chapter.

188 32-12-6.

189 (a) The authority shall not have the power to provide for the inclusion of any project in any  
190 state transportation improvement plan, regional transportation improvement plan, or other  
191 state, regional, or local transportation plan, but the authority shall be empowered to  
192 negotiate with the departments, agencies, and instrumentalities responsible for the  
193 development of such plans for the purpose of developing recommendations for the  
194 allocation of the funds of the trust fund or the proceeds of any bonds or obligations of the  
195 authority to projects included on such plans; provided, however, that no project shall be  
196 required to be included on any such plan unless otherwise provided by law. The inclusion  
197 of funds of the trust fund or the proceeds of bonds or obligations of the authority as  
198 proposed funding for any project included on any such plan shall not constitute a  
199 requirement, commitment, or obligation of the authority to provide such funding for such  
200 project unless approved by the committee, and the authority shall at all times retain  
201 discretionary authority over the expenditure of such funds and proceeds, subject to

202 applicable law and such contracts, resolutions, or indentures as the authority board may  
 203 approve from time to time.

204 (b) As a condition of providing funding for any project the authority, with the approval of  
 205 the committee, may require that the recipient of such funds apply all or any of such funds  
 206 first to the reduction of any bonded indebtedness of the recipient until the retirement of all  
 207 or any part of such bonded indebtedness.

208 32-12-7.

209 (a) Funds allocated pursuant to this chapter derived from the proceeds of the additional  
 210 special transportation sales and use tax collected under the provisions of Article III, Section  
 211 XI, Paragraph III of the Constitution and Chapter 8 of Title 48 shall not be subject to any  
 212 allocation or balancing of state and federal funds provided for by general law, nor may  
 213 such proceeds be considered or taken into account in any such allocation or balancing,  
 214 except as provided in this chapter.

215 (b) An amount of funds from the trust fund equal to the lesser of \$25 billion or the amount  
 216 of the proceeds of the additional special transportation sales and use tax collected under the  
 217 provisions of Article III, Section XI, Paragraph III of the Constitution and Chapter 8 of  
 218 Title 48 for the first ten years of the collection of such tax less collection costs and other  
 219 allocations provided for by law shall be expended or contractually committed within 11  
 220 years of the first day of the fiscal year beginning July 1, 2011, in the following priorities:

221 (1) On a program of state-wide projects of regional significance to improve  
 222 transportation routes among and between municipalities and regions outside the largest  
 223 urban areas of the state including but not limited to:

224 S.R. 400 from S.R. 20 to I-285 North (managed lanes)

225 S.R. 92 from I-75 South to I-75 North (including Third Army Road Interchange)

226 S.R. 316 from Athens Loop to I-85 (grade separation and managed lanes)

227 S.R. 20 from I-75 to S.R. 316

228 I-575 from I-75 to S.R. 372 (including reconstruct interchange at Sixes Road)

229 I-985 from I-85 to U.S. 129 (including new interchange at Martin Road, Exit 14);

230 (2) On a program of state-wide economic development corridors to promote commerce  
 231 and industry in underdeveloped areas of the state including but not limited to:

232 S.R. 133 from U.S. 19 to I-75 (between Albany and Valdosta)

233 Fall Line Freeway from Crawford Road to S.R. 68

234 U.S. 1 from I-16 to Altamaha River (including Lyons Bypass)

235 S.R. 44 from I-20 to Linger-Longer

236 S.R. 11 Monroe Bypass

237 I-95 new interchange at Exit 82, Belfast-Siding Road

238 I-95 reconstruct interchange at S.R. 99 (including the Golden Isles Parkway, Spur 25  
 239 Ext.);  
 240 (3) On a program of state-wide freight route corridors to relieve congestion by removing  
 241 truck traffic from urban areas and to improve the movement of freight into and across the  
 242 state including but not limited to:  
 243 U.S. 441 from I-16 to U.S. 29 (including transfer station in Dublin)  
 244 U.S. 29 (Athens Loop) from U.S. 441 to S.R. 316  
 245 S.R. 96 from I-16 to the western boundary area of Peach County  
 246 U.S. 27 ALT. from I-185 to U.S. 27 (LaGrange Bypass)  
 247 Effingham Parkway from S.R. 119 to S.R. 21  
 248 Jimmy DeLoach Parkway from S. R. 21 to Port Gate (Port Last Mile Project)  
 249 S.R. 84 from Homerville to Waycross;  
 250 (4) On a program of grants for local transportation flex funds for congestion mitigation  
 251 in major cities located outside the commission area:  
 252 Augusta-Richmond  
 253 Columbus-Muscogee  
 254 Savannah  
 255 Athens-Clarke  
 256 Macon  
 257 Albany  
 258 Warner-Robins  
 259 Valdosta  
 260 Rome  
 261 Gainesville  
 262 Dalton  
 263 Hinesville  
 264 Newnan  
 265 LaGrange  
 266 Statesboro  
 267 Griffin  
 268 Carrollton  
 269 Evans  
 270 Milledgeville  
 271 Thomasville  
 272 Cartersville  
 273 Dublin  
 274 St. Mary's

275 Americus  
 276 Tifton  
 277 Brunswick  
 278 Moultrie  
 279 Waycross  
 280 Covington  
 281 Calhoun;  
 282 (5) On a program of grants for local transportation flex funds for congestion mitigation  
 283 in counties contiguous to the commission area including:  
 284 Forsyth  
 285 Paulding  
 286 Coweta;  
 287 (6) On a program of road improvement grants to supplement local assistance road project  
 288 grants in counties and cities located outside the commission area;  
 289 (7) On a program of road improvement grants to supplement state-aid grants in counties  
 290 and cities located outside the commission area;  
 291 (8) On a program of unpaved road improvement grants to counties and cities located  
 292 outside the commission area;  
 293 (9) On a program of bridge improvement grants to counties and cities located outside the  
 294 commission area;  
 295 (10) On a program to provide for the addition of managed traffic lanes serving the  
 296 commission area including:  
 297 The I-75 South Corridor beginning at Aviation Boulevard and ending at S.R. 155  
 298 The I-75 and I-575 Northwest Corridor, including lanes from I-285 at I-75 continuing  
 299 north ending at Hickory Grove Road and from the I-75 at I-575 interchange north on  
 300 I-575 ending at Sixes Road  
 301 I-20 West from the interchange at Hamilton E. Holmes westward ending at S.R. 6;  
 302 (11) On a program of interchange improvements to provide congestion mitigation on  
 303 state and federal corridors serving the largest population concentrations in the state  
 304 including but not limited to:  
 305 I-75 and I-285 North (including Windy Hill Road and Kennedy)  
 306 I-75 and I-16  
 307 I-20 and I-285 West  
 308 I-20 and I-285 East  
 309 GA 400 and I-285 (including Ashford Dunwoody collector-distributor system)  
 310 GA 400 and I-85;

- 311 (12) On a program for the negotiation and granting of a concession for the construction,  
 312 improvement, and operation of a tolled roadway connection between Interstate 75 and  
 313 Interstate 85 not less than 15 miles north of the northernmost point of Interstate 285;
- 314 (13) On a program for the negotiation and granting of a concession for the construction,  
 315 improvement, and operation of a roadway tunnel for the improvement of traffic flow  
 316 along a north-south axis in the commission area;
- 317 (14) On a program for the improvement of arterial roads and corridors of regional  
 318 significance serving the commission area including but not limited to:
- 319 Ashford Dunwoody-Perimeter Center East (DeKalb)  
 320 Buford Highway, one project to cross through Fulton, DeKalb, and Gwinnett counties  
 321 Commerce Crossing (Rockdale)  
 322 Courtland Street Bridge reconstruction (Fulton)  
 323 C.W. Grant/S.R. 3 – Old Dixie Highway - grade separation (Clayton)  
 324 Fayetteville East ByPass (Fayette)  
 325 Fayetteville West ByPass (Fayette)  
 326 Moore Mill/Bolton Road (Fulton)  
 327 Old Alabama Road (Fulton)  
 328 Panola Road (DeKalb)  
 329 Sigman Road (Rockdale)  
 330 Turner Hill Road (DeKalb)  
 331 S.R. 316/Sugarloaf Interchange (Gwinnett)  
 332 S.R. 140, to be divided into two projects, one in Fulton County and one in Cherokee  
 333 County  
 334 S.R. 141, one project to cross through Fulton and Gwinnett counties  
 335 S.R. 155 (Henry)  
 336 S.R. 162 Salem Road (Rockdale)  
 337 S.R. 42 (Henry)  
 338 S.R. 6, one project to cross through Douglas, Cobb, and Paulding counties  
 339 S.R. 6 (Fulton)  
 340 U.S. 19/Tara Boulevard, one project across Clayton, Henry, and Spalding counties  
 341 U.S. 41 (Cobb)  
 342 U.S. 41 including Chattahoochee River Bridge (Fulton);
- 343 (15) On a program for the improvement of interchanges of regional significance serving  
 344 the commission area including but not limited to:
- 345 I-20 at Panola Road  
 346 I-20 at S.R. 138 and S.R. 20  
 347 I-285 at S.R. 9

- 348 I-285 at Bouldercrest Road
- 349 I-285 at S.R. 155
- 350 I-285 at S.R. 280
- 351 I-285 at U.S. 278
- 352 I-75 at Aviation Boulevard
- 353 I-75 at C.R. 824, also referred to as Jodeco Road
- 354 I-85 at S.R. 138
- 355 I-85 at S.R. 324
- 356 I-85 at S.R. 74
- 357 S.R. 316 at Collins Hill Road and S.R. 20
- 358 I-75/I-85 at 15th Street Bridge and HOV Interchange;
- 359 (16) On a program for the improvement of traffic management within the municipal
- 360 boundaries of the City of Atlanta;
- 361 (17) On a program to pay all or part of the costs of planning, surveying, constructing,
- 362 improving, resurfacing, and completing public general aviation airports not serving
- 363 commercial international flights;
- 364 (18) On a program to pay all or part of the costs of planning, surveying, constructing,
- 365 improving, and operating a suburban light rail transit system in the commission area to
- 366 include a North Suburban Line beginning on or adjacent to the campus of Kennesaw
- 367 State University proceeding south along I-75 to Smyrna and an East Line along I-285
- 368 with a link to connect to the Dunwoody Station continuing along I-285 to the Doraville
- 369 Station and a Northeast Line proceeding north along I-85 to the general vicinity of
- 370 Pleasant Hill Road and Satellite Boulevard near Old Norcross Road;
- 371 (19) On a program to pay all or part of the costs of planning, surveying, constructing,
- 372 improving, and operating a commuter rail line linking the area encompassed by the
- 373 consolidated government of Athens-Clarke County with the commission area;
- 374 (20) On a program to pay all or part of the costs of planning, surveying, constructing,
- 375 improving, and operating a multimodal transportation hub integrating regional and
- 376 state-wide modes of transportation within the City of Atlanta;
- 377 (21) On a program to pay all or part of the costs of planning, surveying, constructing,
- 378 improving, and operating one or more streetcar lines within the City of Atlanta;
- 379 (22) On a program to pay all or part of the costs of planning, surveying, constructing,
- 380 improving, and operating a circulator transit system or 'Beltline' within the City of
- 381 Atlanta;
- 382 (23) On a program to provide for improved nonvehicular access to destinations served
- 383 by transportation facilities; and

384 (24) On a program to study the feasibility of a high-speed or magnetic levitation rail line  
385 for movement of passengers and freight linking the commission area to the Georgia Ports  
386 Authority Facilities on the Savannah River.

387 Funds provided for the foregoing programs shall be additional and supplemental to funds  
388 otherwise allocated for any of such programs pursuant to appropriation or to applicable  
389 state or local transportation plans. In the event that two or more local governments  
390 receiving funds pursuant to the provisions of this subsection elect to expend all or part of  
391 such funds on one or more multijurisdictional projects which the authority deems is a  
392 project of regional significance, the authority, with the approval of the committee and upon  
393 joint application by such local governments, is authorized to provide matching funds, in  
394 addition to funds otherwise provided pursuant to this chapter, for such projects from funds  
395 available to the authority.

396 (c) In the event that the amount available for expenditure from the trust fund pursuant to  
397 the provisions of subsection (b) of this Code section is less than \$25 billion, and that such  
398 sum together with other available funds is inadequate to fund the full cost of one or more  
399 of the programs provided for in subsection (b) of this Code section, the authority shall:

400 (1) Seek supplemental funding from any authorized state agency or authority, the  
401 General Assembly, or other sources sufficient to cover the difference between available  
402 funds and \$25 billion;

403 (2) Reduce by majority vote of the board of the authority, with the approval of the  
404 committee, the allocation to any individual programs identified in subsection (b) of this  
405 Code section in such sums as necessary to reduce the overall cost of such programs to the  
406 sum available; provided, however, that no program shall be reduced to a sum which the  
407 committee, by majority vote, determines to be insufficient to achieve reasonable results  
408 for such program; or

409 (3) Eliminate by the vote of two-thirds of the members to which the board of the  
410 authority is entitled, with the approval of the committee, such programs as necessary to  
411 reduce the overall cost of such programs to the sum available; provided, however, that  
412 in the event of a reauthorization of the tax provided for under the provisions of Article  
413 III, Section XI, Paragraph III of the Constitution, such eliminated programs shall be  
414 reinstated and shall have first priority for expenditure of the proceeds of such  
415 reauthorized tax; provided, further, if such eliminated program is determined by the vote  
416 of two-thirds of the board of the authority and ratified by the vote of two-thirds of the  
417 committee to be infeasible to the extent that it not be reinstated, such project shall be  
418 eliminated from the program contained in subsection (b) of this Code section. Any  
419 resolution of the board of the authority implementing the provisions of this paragraph,  
420 and of the committee approving such resolution, shall cite the provisions of this

421 paragraph and provide for the reinstatement of such programs as provided for in this  
 422 paragraph.

423 (d) In the event that the amount available for expenditure from the trust fund pursuant to  
 424 the provisions of subsection (b) of this Code section is greater than \$25 billion, or that such  
 425 sum together with other available funds exceeds the amount necessary to fund the full cost  
 426 of one or more of the programs provided for in subsection (b) of this Code section, the  
 427 authority shall institute such other and further programs as, in the opinion of the authority  
 428 board and with the concurrence of the committee, will serve the purposes of this chapter."

429 **SECTION 1-2.**

430 Said title is further amended by striking paragraph (15) of Code Section 32-10-63, relating  
 431 to powers of the State Road and Tollway Authority, and inserting in lieu thereof the  
 432 following:

433 "(15) To do all things necessary or convenient to carry out the powers expressly given  
 434 in this article or Chapter 12 of this title."

435 **PART II**

436 **SECTION 2-1.**

437 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
 438 amended by revising Code Section 48-8-30, relating to the rate and imposition of the state  
 439 sales and use tax, as follows:

440 "48-8-30.

441 (a) There is levied and imposed a tax on the retail purchase, retail sale, rental, storage, use,  
 442 or consumption of tangible personal property and on the services described in this article.

443 (b)(1) Every purchaser of tangible personal property at retail in this state shall be liable  
 444 for a tax on the purchase at the rate of 4 percent of the sales price of the purchase and an  
 445 additional special transportation sales and use tax at the rate of 1 percent of the sales price  
 446 of the purchase. The tax shall be paid by the purchaser to the retailer making the sale, as  
 447 provided in this article. The retailer shall remit the tax to the commissioner as provided  
 448 in this article and, when received by the commissioner, the tax shall be a credit against  
 449 the tax imposed on the retailer. Every person making a sale or sales of tangible personal  
 450 property at retail in this state shall be a retailer and a dealer and shall be liable for a tax  
 451 on the sale at the rate of ~~4~~ 5 percent of the gross sale or gross sales; or the amount of taxes  
 452 collected by him or her from his or her purchaser or purchasers, whichever is greater.

453 (2) No retail sale shall be taxable to the retailer or dealer which is not taxable to the  
 454 purchaser at retail.

455 (c)(1) Upon the first instance of use, consumption, distribution, or storage within this  
456 state of tangible personal property purchased at retail outside this state, the owner or user  
457 of the property shall be a dealer and shall be liable for a tax at the rate of 4 percent of the  
458 cost price and an additional special transportation sales and use tax at the rate of 1 percent  
459 of the cost price, except as provided in paragraph (2) of this subsection.

460 (2) Upon the first instance of use, consumption, distribution, or storage within this state  
461 of tangible personal property purchased at retail outside this state and used outside this  
462 state for more than six months prior to its first use within this state, the owner or user of  
463 the property shall be a dealer and shall be liable for a tax at the rate of 4 percent of the  
464 cost price or fair market value of the property, whichever is the lesser and an additional  
465 special transportation sales and use tax at the rate of 1 percent of the cost price or fair  
466 market value of the property, whichever is the lesser.

467 (3) This subsection shall not be construed to require a duplication in the payment of the  
468 tax. The tax imposed by this subsection shall be subject to the credit otherwise granted  
469 by this article for like taxes previously paid in another state.

470 (c.1)(1) Every purchaser of tangible personal property at retail outside this state from a  
471 dealer, as defined in subparagraph (H) of paragraph (3) of Code Section 48-8-2, when  
472 such property is to be used, consumed, distributed, or stored within this state, shall be  
473 liable for a tax on the purchase at the rate of 4 percent of the sales price of the purchase  
474 and an additional special transportation sales and use tax at the rate of 1 percent of the  
475 sales price of the purchase. It shall be prima-facie evidence that such property is to be  
476 used, consumed, distributed, or stored within this state if that property is delivered in this  
477 state to the purchaser or agent thereof. The tax shall be paid by the purchaser to the  
478 retailer making the sale, as provided in this article. The retailer shall remit the tax to the  
479 commissioner as provided in this article and, when received by the commissioner, the tax  
480 shall be a credit against the tax imposed on the retailer. Every person who is a dealer, as  
481 defined in subparagraph (H) of paragraph (3) of Code Section 48-8-2, and who makes  
482 any sale of tangible personal property at retail outside this state which property is to be  
483 delivered in this state to a purchaser or purchaser's agent shall be a retailer and a dealer  
484 for purposes of this article and shall be liable for a tax on the sale at the rate of ~~4~~ 5  
485 percent of such gross sales or the amount of tax as collected by that person from  
486 purchasers having their purchases delivered in this state, whichever is greater.

487 (2) No retail sale shall be taxable to the retailer or dealer which is not taxable to the  
488 purchaser at retail. The tax imposed by this subsection shall be subject to the credit  
489 otherwise granted by this article for like taxes previously paid in another state. This  
490 subsection shall not be construed to require a duplication in the payment of the tax.

491 (d)(1) Every person to whom tangible personal property in the state is leased or rented  
 492 shall be liable for a tax on the lease or rental at the rate of 4 percent of the gross lease or  
 493 rental charge and an additional special transportation sales and use tax at the rate of 1  
 494 percent of the gross lease or rental charge. The tax shall be paid to the person who leases  
 495 or rents the property by the person to whom the property is leased or rented. A person  
 496 who leases or rents property to others as a dealer under this article shall remit the tax to  
 497 the commissioner as provided in this article. When received by the commissioner, the  
 498 tax shall be a credit against the tax imposed on the person who leases or rents the  
 499 property to others. Every person who leases or rents tangible personal property in this  
 500 state to others shall be a dealer and shall be liable for a tax on the lease or rental at the  
 501 rate of ~~4~~ 5 percent of the gross lease or rental proceeds; or the amount of taxes collected  
 502 by him or her from persons to whom he or she leases or rents tangible personal property,  
 503 whichever is greater.

504 (2) No lease or rental shall be taxable to the person who leases or rents tangible property  
 505 to another which is not taxable to the person to whom the property is leased or rented.

506 (3) The lessee of both taxable and exempt property in this state under a single lease  
 507 agreement containing a lease period of ten years or more shall have the option to  
 508 discharge in full all sales and use taxes imposed by this article relating to the tangible  
 509 personal property by paying in a lump sum ~~4~~ 5 percent of the fair market value of the  
 510 tangible personal property at the date of inception of the lease agreement in the same  
 511 manner and under the same conditions applicable to sales of the tangible personal  
 512 property.

513 (e) Upon the first instance of use within this state of tangible personal property leased or  
 514 rented outside this state, the person to whom the property is leased or rented shall be a  
 515 dealer and shall be liable for a tax at the rate of 4 percent of the rental charge paid to the  
 516 person who leased or rented the property and an additional special transportation sales and  
 517 use tax at the rate of 1 percent of the rental charge, subject to the credit authorized for like  
 518 taxes previously paid in another state.

519 (e.1)(1) Every person who leases, as lessor, or rents tangible personal property outside  
 520 this state for use within this state shall be liable for a tax at the rate of 4 percent of the  
 521 rental charge paid for that lease or rental and an additional special transportation sales and  
 522 use tax at the rate of 1 percent of the rental charge paid for that lease or rental, if that  
 523 person is a dealer, as defined in subparagraph (H) of paragraph (3) of Code Section  
 524 48-8-2, and title to that property remains in that person. It shall be prima-facie evidence  
 525 that such property is to be used within this state if that property is delivered in this state  
 526 to the lessee or renter of such property, or to the agent of either. The tax shall be paid by  
 527 the lessee or renter and payment of the tax shall be made to the lessor or person receiving

528 rental payments for that property, which person shall be the dealer for purposes of this  
529 article. The dealer shall remit the tax to the commissioner as provided in this article and,  
530 when received by the commissioner, the tax shall be a credit against the tax imposed on  
531 the dealer. Every person who is a dealer, as defined in subparagraph (H) of paragraph (3)  
532 of Code Section 48-8-2, and who leases or rents tangible personal property outside this  
533 state to be delivered in this state to the lessee, renter, or agent of either shall be a dealer  
534 and shall be liable as such for a tax on the lease or rental at the rate of ~~4~~ 5 percent of the  
535 gross proceeds from such leases or rentals or the amount of taxes collected by that dealer  
536 for leases or rentals of tangible personal property delivered in this state, whichever is  
537 greater.

538 (2) No lease or rental shall be taxable to the dealer which is not taxable to the lessee or  
539 renter. The tax imposed by this subsection shall be subject to the credit granted by this  
540 article for like taxes previously paid in another state. This subsection shall not be  
541 construed to require a duplication in the payment of the tax.

542 (f)(1) Every person purchasing or receiving any service within this state, the purchase  
543 of which is a retail sale, shall be liable for tax on the purchase at the rate of 4 percent of  
544 the gross charge or charges made for the purchase and an additional special transportation  
545 sales and use tax at the rate of 1 percent of the gross charge or charges made for the  
546 purchase. The tax shall be paid by the person purchasing or receiving the service to the  
547 person furnishing the service. The person furnishing the service, as a dealer under this  
548 article, shall remit the tax to the commissioner as provided in this article; and, when  
549 received by the commissioner, the tax shall be a credit against the tax imposed on the  
550 person furnishing the service. Every person furnishing a service, the purchase of which  
551 is a retail sale, shall be a dealer and shall be liable for a tax on the sale at the rate of ~~4~~ 5  
552 percent of the gross charge or charges made for furnishing the service; or the amount of  
553 taxes collected by him or her from the person to whom the service is furnished,  
554 whichever is greater.

555 (2) No sale of services shall be taxable to the person furnishing the service which is not  
556 taxable to the purchaser of the service.

557 (g) Whenever a purchaser of tangible personal property under subsection (b) or (c.1) of  
558 this Code section, a lessee or renter of the property under subsection (d) or (e.1) of this  
559 Code section, or a purchaser of taxable services under subsection (f) of this Code section  
560 does not pay the tax imposed upon him or her to the retailer, lessor, or dealer who is  
561 involved in the taxable transaction, the purchaser, lessee, or renter shall be a dealer himself  
562 or herself and the commissioner, whenever he or she has reason to believe that a purchaser  
563 or lessee has not so paid the tax, may assess and collect the tax directly against and from  
564 the purchaser, lessee, or renter, unless the purchaser, lessee, or renter shows that the

565 retailer, lessor, or dealer who is involved in the transaction has nevertheless remitted to the  
566 commissioner the tax imposed on the transaction. If payment is received directly from the  
567 purchaser, it shall not be collected a second time from the retailer, lessor, or dealer who is  
568 involved.

569 (h) The tax imposed by this Code section shall be collected from the dealer and paid at the  
570 time and in the manner provided in this article. Any person engaging or continuing in  
571 business as a retailer and wholesaler or jobber shall pay the tax imposed on the gross  
572 proceeds of retail sales of the business at the rate specified when proper books are kept  
573 showing separately the gross proceeds of sales for each business. If the records are not  
574 kept separately, the tax shall be paid as a retailer or dealer on the gross sales of the  
575 business. For the purpose of this Code section, all sales through any one vending machine  
576 shall be treated as a single sale. The gross proceeds for reporting vending sales shall be  
577 treated as if the tax is included in the sale and the taxable proceeds shall be net of the tax  
578 included in the sale.

579 (i) The tax levied by this Code section is in addition to all other taxes, whether levied in  
580 the form of excise, license, or privilege taxes, and shall be in addition to all other fees and  
581 taxes levied.

582 (j) In the event any distributor licensed under Chapter 9 of this title purchases any motor  
583 fuel on which the prepaid state tax or prepaid local tax or both have been imposed pursuant  
584 to this Code section and resells the same to a governmental entity that is totally or partially  
585 exempt from such tax under paragraph (1) of Code Section 48-8-3, such distributor shall  
586 be entitled to either a credit or refund. The amount of the credit or refund shall be the  
587 prepaid state tax or prepaid local tax or both rates for which such governmental entity is  
588 exempt multiplied by the gallons of motor fuel purchased for its exclusive use. To be  
589 eligible for the credit or refund, the distributor shall reduce the amount such distributor  
590 charges for the fuel sold to such governmental entity by an amount equal to the tax from  
591 which such governmental entity is exempt. Should a distributor have a liability under this  
592 Code section, the distributor may elect to take a credit for those sales against such liability.

593 (k) The prepaid local tax shall be imposed at the time tax is imposed under subparagraph  
594 (b)(2)(B) of Code Section 48-9-14.

595 (l) An amount equal to the proceeds of the 1 percent additional special transportation sales  
596 and use tax levied by this Code section shall be paid over by the commissioner after  
597 collection to the treasurer of the State Road and Tollway Authority pursuant to Article III,  
598 Section XI, Paragraph III of the Constitution and the provisions of Chapter 12 of Title 32  
599 for deposit into the trust fund authorized by such provisions for so long as authorized by  
600 Article III, Section XI, Paragraphs III and IV of the Constitution. In the event that the levy  
601 of said 1 percent additional special transportation sales and use tax and the deposit thereof

602 into such fund shall be disapproved at any time pursuant to the provisions of Article III,  
 603 Section XI, Paragraphs III and IV of the Constitution, it shall be the duty of the  
 604 commissioner to provide by rule and regulation for the cessation of the levy of such 1  
 605 percent additional special transportation sales and use tax and the reduction of the rate of  
 606 the tax levied by this Code section to 4 percent as of the date provided for by such  
 607 Paragraph, regardless of whether the General Assembly shall provide by law for such  
 608 reduction. In the event that, pursuant to the provisions of such Paragraph, such levy and  
 609 deposit of such 1 percent tax additional special transportation sales and use tax shall  
 610 thereafter be approved, it shall be the duty of the commissioner to provide by rule and  
 611 regulation for the reinstatement of such levy and the increase of the rate of the tax provided  
 612 for by this Code section to the rate of 5 percent as of the date provided for by such  
 613 Paragraph, regardless of whether the General Assembly shall provide by law for such  
 614 reinstatement."

615 **SECTION 2-2.**

616 Said title is further amended by revising Code Section 48-8-32, relating to collection of the  
 617 tax from dealers, as follows:

618 "48-8-32.

619 The tax at the rate of ~~4~~ 5 percent of the retail sales price at the time of sale or ~~4~~ 5 percent  
 620 of the cost price at the time of purchase, as the case may be, shall be collectable from all  
 621 persons engaged as dealers in the sale at retail, or in the use, consumption, distribution, or  
 622 storage for use or consumption in this state of tangible personal property."

623 **SECTION 2-3.**

624 Said title is further amended by revising Code Section 48-8-43, relating to the disposition of  
 625 certain excess taxes, as follows:

626 "48-8-43.

627 When the tax collected for any period is in excess of ~~4~~ 5 percent, the total tax collected  
 628 shall be paid over to the commissioner less the compensation to be allowed the dealer."

629 **SECTION 2-4.**

630 Said title is further amended by revising subsection (e) of Code Section 48-8-63, relating to  
 631 the payment of the tax by certain contractors, as follows:

632 "(e)(1) Any subcontractor who enters into a construction contract with a general or prime  
 633 contractor shall be liable under this article as a general or prime contractor. Any general  
 634 or prime contractor who enters into any construction contract or contracts with any  
 635 nonresident subcontractor, where the total amount of such contract or contracts between

636 such general or prime contractor and any nonresident subcontractors on any given project  
 637 equals or exceeds \$250,000.00, shall withhold up to ~~4~~ 5 percent of the payments due the  
 638 nonresident subcontractor in satisfaction of any sales or use taxes owed this state.

639 (2) The prime or general contractor shall withhold payments on all contracts that meet  
 640 the criteria specified in paragraph (1) of this subsection until the nonresident  
 641 subcontractor furnishes such prime or general contractor with a certificate issued by the  
 642 commissioner showing that all sales taxes accruing by reason of the contract between the  
 643 nonresident subcontractor and the general or prime contractor have been paid and  
 644 satisfied. If the prime or general contractor for any reason fails to withhold up to ~~4~~ 5  
 645 percent of the payments due the nonresident subcontractor under their contract, such  
 646 prime or general contractor shall become liable for any sales or use taxes due or owed this  
 647 state by the nonresident subcontractor."

#### 648 SECTION 2-5.

649 Said title is further amended by revising paragraphs (3.1), (4.1), and (5.1) of subsection (a)  
 650 of Code Section 48-13-51, relating to the excise tax on rooms, lodgings, and  
 651 accommodations, as follows:

652 "(3.1) Notwithstanding any other provision of this subsection, a county (within the  
 653 territorial limits of the special district located within the county) and the municipalities  
 654 within a county in which a trade and convention center authority has been created by  
 655 intergovernmental contract between a county and one or more municipalities located  
 656 therein, and which trade and convention center authority is in existence on or before  
 657 March 21, 1988, and which trade and convention center authority has not constructed or  
 658 operated any facility before March 21, 1988, may levy a tax under this Code section at  
 659 a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph  
 660 shall expend (in each fiscal year during which the tax is collected under this paragraph  
 661 (3.1)) an amount equal to at least ~~62~~ 62 1/2 percent of the total taxes collected at the rate of  
 662 6 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B)  
 663 funding, supporting, acquiring, constructing, renovating, improving, and equipping  
 664 buildings, structures, and facilities, including, but not limited to, a trade and convention  
 665 center, exhibit hall, conference center, performing arts center, accommodations facilities  
 666 including food service, or any combination thereof, for convention, trade show, athletic,  
 667 musical, theatrical, cultural, civic, and performing arts purposes and other events and  
 668 activities for similar and related purposes, acquiring the necessary property therefor, both  
 669 real and personal, and funding all expenses incident thereto, and supporting, maintaining,  
 670 and promoting such facilities owned, operated, or leased by or to the local trade and  
 671 convention center authority; or (C) for some combination of such purposes; provided,

672 however, that at least 50 percent of the total taxes collected at the rate of 6 percent shall  
673 be expended for the purposes specified in subparagraph (B) of this paragraph (3.1).  
674 Amounts so expended shall be expended only through a contract or contracts with the  
675 state, a department of state government, a state authority, a convention and visitors  
676 bureau authority created by local Act of the General Assembly for a municipality, a local  
677 building authority created by local constitutional amendment, and a trade and convention  
678 center authority created by intergovernmental contract between a county and one or more  
679 municipalities located therein, or a private sector nonprofit organization or through a  
680 contract or contracts with some combination of such entities. The aggregate amount of  
681 all excise taxes imposed under this paragraph (3.1) and all sales and use taxes, and other  
682 taxes imposed by a county or municipality, or both, shall not exceed ~~13~~ 14 percent. Any  
683 tax levied pursuant to this paragraph (3.1) shall terminate not later than December 31,  
684 2029, provided that during any period during which there remains outstanding any  
685 obligation issued to fund a facility as contemplated by this paragraph (3.1), secured in  
686 whole or in part by a pledge of a tax authorized under this Code section, the powers of  
687 the counties and municipalities to impose and distribute the tax imposed by this  
688 paragraph (3.1) shall not be diminished or impaired by the state and no county or  
689 municipality levying the tax imposed by this paragraph (3.1) shall cease to levy the tax  
690 in any manner that will impair the interests and rights of the holder of any such  
691 obligation. This proviso shall be for the benefit of the holder of any such obligation and,  
692 upon the issuance of any such obligation by a building authority created by local  
693 constitutional amendment, shall constitute a contract with the holder of such obligation.  
694 Notwithstanding any other provision of this Code section to the contrary, as used in this  
695 paragraph (3.1), the term: 'fund' or 'funding' shall include the cost and expense of all  
696 things deemed necessary by a building authority created by local constitutional  
697 amendment for the construction and operation of a facility or facilities including but not  
698 limited to the study, operation, marketing, acquisition, construction, financing, including  
699 the payment of principal and interest on any obligation of the building authority created  
700 by local constitutional amendment and any obligation of the building authority created  
701 by local constitutional amendment to refund any prior obligation of the building authority  
702 created by local constitutional amendment, development, extension, enlargement, or  
703 improvement of land, waters, property, streets, highways, buildings, structures,  
704 equipment, or facilities and the repayment of any obligation incurred by an authority in  
705 connection therewith; 'obligation' shall include bonds, notes, or any instrument creating  
706 an obligation to pay or reserve moneys and having an initial term of not more than 37  
707 years; and 'facility' or 'facilities' shall mean any of the buildings, structures, and facilities  
708 described in subparagraph (B) of this paragraph (3.1) and any associated parking areas

709 or improvements originally owned or operated incident to the ownership or operation of  
710 such facility used for any purpose or purposes specified in subparagraph (B) of this  
711 paragraph (3.1) by a building authority created by local constitutional amendment.”  
712 “(4.1) Notwithstanding any other provision of this subsection, a county (within the  
713 territorial limits of the special district located within the county) or municipality within  
714 a county in which a coliseum authority has been created by local Act of the General  
715 Assembly and which authority is in existence on or before July 1, 1963, for the purpose  
716 of owning or operating a facility, may levy a tax under this Code section at a rate of 7  
717 percent. A county or municipality levying a tax pursuant to this paragraph shall expend  
718 (in each fiscal year during which the tax is collected under this paragraph (4.1)) an  
719 amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 7 percent  
720 for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding and  
721 supporting a facility owned or operated by such coliseum authority; or (C) for some  
722 combination of such purposes. Amounts so expended shall be expended only through a  
723 contract or contracts with the state, a department of state government, a state authority,  
724 a convention and visitors bureau authority created by local Act of the General Assembly  
725 for a municipality, a local coliseum authority, or a private sector nonprofit organization,  
726 or through a contract or contracts with some combination of such entities, except that  
727 amounts expended for purpose (B) may be so expended in any otherwise lawful manner  
728 without the necessity of a contract. The aggregate amount of all excise taxes imposed  
729 under this paragraph (4.1) and all sales and use taxes, and other taxes imposed by a  
730 county or municipality, or both, shall not exceed ~~12~~ 13 percent. Any tax levied pursuant  
731 to this paragraph (4.1) shall terminate not later than December 31, 2028, provided that  
732 during any period during which there remains outstanding any obligation which is  
733 incurred prior to January 1, 1995, issued to fund a facility as contemplated by this  
734 paragraph (4.1), and secured in whole or in part by a pledge of a tax authorized under this  
735 Code section, the powers of the counties and municipalities to impose and distribute the  
736 tax imposed by this paragraph (4.1) shall not be diminished or impaired by the state and  
737 no county or municipality levying the tax imposed by this paragraph (4.1) shall cease to  
738 levy the tax in any manner that will impair the interest and rights of the holders of any  
739 such obligation. This proviso shall be for the benefit of the holder of any such obligation  
740 and, upon the issuance of any such obligation by a coliseum and exhibit hall authority,  
741 shall constitute a contract with the holder of such obligations. Notwithstanding any other  
742 provision of this Code section to the contrary, as used in this paragraph (4.1), the term:  
743 'fund' and 'funding' shall include the cost and expense of all things deemed necessary by  
744 a local coliseum authority for the construction, renovation, and operation of a facility  
745 including but not limited to the study, operation, marketing, acquisition, construction,

746 finance, development, extension, enlargement, or improvement of land, waters, property,  
747 streets, highways, buildings, structures, equipment, or facilities, and the repayment of any  
748 obligation incurred by a local coliseum authority in connection therewith; 'obligation'  
749 shall include bonds, notes, or any instrument creating an obligation to pay or reserve  
750 moneys incurred prior to January 1, 1995, and having an initial term of not more than 30  
751 years; and 'facility' shall mean a coliseum or other facility and any associated parking  
752 areas or improvements originally owned or operated incident to the ownership or  
753 operation of a facility used for convention and trade show purposes or amusement  
754 purposes, educational purposes, or a combination thereof and for fairs, expositions, or  
755 exhibitions in connection therewith by a local coliseum authority."

756 "(5.1) Notwithstanding any other provision of this subsection, a county (within the  
757 territorial limits of the special district located within the county) and the municipalities  
758 within a county in which a coliseum and exhibit hall authority has been created by local  
759 Act of the General Assembly for a county and one or more municipalities therein, and  
760 which local coliseum and exhibit hall authority is in existence on or before January 1,  
761 1991, and which local coliseum and exhibit hall authority has not constructed or operated  
762 any facility before January 1, 1991, may levy a tax under this Code section at a rate of 8  
763 percent. A county or municipality levying a tax pursuant to this paragraph shall expend  
764 (in each fiscal year during which the tax is collected under this paragraph (5.1)) an  
765 amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 8 percent  
766 for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding,  
767 supporting, acquiring, constructing, renovating, improving, and equipping buildings,  
768 structures, and facilities, including, but not limited to, a coliseum, exhibit hall, conference  
769 center, performing arts center, or any combination thereof, for convention, trade show,  
770 athletic, musical, theatrical, cultural, civic, and performing arts purposes and other events  
771 and activities for similar and related purposes, acquiring the necessary property therefor,  
772 both real and personal, and funding all expenses incident thereto, and supporting,  
773 maintaining, and promoting such facilities owned, operated, or leased by or to the local  
774 coliseum and exhibit hall authority or a downtown development authority; or (C) for  
775 some combination of such purposes; provided, however, that at least 50 percent of the  
776 total taxes collected at the rate of 8 percent shall be expended for the purposes specified  
777 in subparagraph (B) of this paragraph (5.1). Amounts so expended shall be expended  
778 only through a contract or contracts with the state, a department of state government, a  
779 state authority, a convention and visitors bureau authority created by local Act of the  
780 General Assembly for a municipality, a local coliseum and exhibit hall authority, a  
781 downtown development authority, or a private sector nonprofit organization or through  
782 a contract or contracts with some combination of such entities, notwithstanding any

783 provision of paragraph (8) of this subsection to the contrary. The aggregate amount of  
784 all excise taxes imposed under this paragraph (5.1) and all sales and use taxes, and other  
785 taxes imposed by a county or municipality, or both, shall not exceed ~~13~~ 14 percent;  
786 provided, however, that any sales tax for educational purposes which is imposed pursuant  
787 to Article VIII, Section VI, Paragraph IV of the Constitution shall not be included in  
788 calculating such limitation. Any tax levied pursuant to this paragraph (5.1) shall  
789 terminate not later than December 31, 2028, provided that during any period during  
790 which there remains outstanding any obligation issued to fund a facility as contemplated  
791 by this paragraph (5.1), secured in whole or in part by a pledge of a tax authorized under  
792 this Code section, the powers of the counties and municipalities to impose and distribute  
793 the tax imposed by this paragraph (5.1) shall not be diminished or impaired by the state  
794 and no county or municipality levying the tax imposed by this paragraph (5.1) shall cease  
795 to levy the tax in any manner that will impair the interests and rights of the holder of any  
796 such obligation. This proviso shall be for the benefit of the holder of any such obligation  
797 and, upon the issuance of any such obligation by a local coliseum and exhibit hall  
798 authority or a downtown development authority, shall constitute a contract with the  
799 holder of such obligation. Notwithstanding any other provision of this Code section to  
800 the contrary, as used in this paragraph (5.1), the term: 'fund' or 'funding' shall include the  
801 cost and expense of all things deemed necessary by a local coliseum and exhibit hall  
802 authority or a downtown development authority for the construction and operation of a  
803 facility or facilities including but not limited to the study, operation, marketing,  
804 acquisition, construction, financing, including the payment of principal and interest on  
805 any obligation of the local coliseum and exhibit hall authority or the downtown  
806 development authority and any obligation of the local coliseum and exhibit hall authority  
807 or the downtown development authority to refund any prior obligation of the local  
808 coliseum and exhibit hall authority or the downtown development authority,  
809 development, extension, enlargement, or improvement of land, waters, property, streets,  
810 highways, buildings, structures, equipment, or facilities and the repayment of any  
811 obligation incurred by an authority in connection therewith; 'obligation' shall include  
812 bonds, notes, or any instrument creating an obligation to pay or reserve moneys and  
813 having an initial term of not more than 37 years; 'facility' or 'facilities' shall mean any of  
814 the buildings, structures, and facilities described in subparagraph (B) of this paragraph  
815 (5.1) and any associated parking areas or improvements originally owned or operated  
816 incident to the ownership or operation of such facility used for any purpose or purposes  
817 specified in subparagraph (B) of this paragraph (5.1) by a local coliseum and exhibit hall  
818 authority or a downtown development authority; and 'downtown development authority'

819 shall mean a downtown development authority created by local Act of the General  
820 Assembly for a municipality pursuant to a local constitutional amendment."

821 **PART III**

822 **SECTION 3-1.**

823 Parts I and II of this Act shall become effective on January 1, 2011, only if an amendment  
824 to the Constitution to approve the levy of a 1 percent additional special transportation sales  
825 and use tax to be deposited into a trust fund for purposes of transportation as set forth in such  
826 amendment is ratified by the voters at the November, 2010, general election. If such an  
827 amendment is not so ratified, Parts I and II of this Act shall not become effective and shall  
828 stand repealed on January 1, 2011. Part III of this Act shall become effective upon approval  
829 by the Governor or upon its becoming law without such approval.

830 **SECTION 3-2.**

831 All laws and parts of laws in conflict with this Act are repealed.