

Senate Resolution 44

By: Senators Mullis of the 53rd, Stoner of the 6th, Williams of the 19th, Reed of the 35th,  
Rogers of the 21st and others

**ADOPTED SENATE**

**A RESOLUTION**

1 Proposing an amendment to the Constitution so as to provide for a 1 percent regional local  
2 option sales and use tax for a specified period of time to fund specific transportation projects;  
3 to provide for procedures, conditions, and limitations; to provide for other matters relative  
4 to the foregoing; to provide for the submission of this amendment for ratification or rejection;  
5 and for other purposes.

6 **BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:**

7 **SECTION 1.**

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

10 "Paragraph V. *Regional Local Option Transportation Tax.* (a) The General Assembly  
11 is authorized to provide by general law for a regional local option transportation sales and  
12 use tax of up to 1 percent to fund transportation projects. Such general law shall provide  
13 for the manner and method of imposing the tax and shall provide for all of the following:

14 (1) The duration and exemptions of the tax levied under this Paragraph;

15 (2) The levy of a tax under this Paragraph by the county governing authority  
16 participating in a special transportation district if such tax is approved in a referendum;

17 (3) The qualifying transportation projects to be funded by the tax levied under this  
18 Paragraph, including but not limited to roads, freight and passenger rail, bridges, airports,  
19 public transit, buses, seaports, and all accompanying infrastructure and services;

20 (4) The management and expenditure of the funds collected under any tax levied  
21 pursuant to this Paragraph;

22 (5) The creation of special transportation districts;

23 (6) Prior to calling for any referendum to levy the tax under this Paragraph, the  
24 developing and publishing of a list of transportation projects to be funded within the  
25 special transportation district;

26 (7) The requirement that all of the funds collected pursuant to the levy of the tax under  
 27 this Paragraph shall be spent on transportation projects in the special transportation  
 28 district from which they were collected; and

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

30 (b) Proceeds from any tax levied under this Paragraph shall not be subject to the  
 31 provisions of Article III, Section IX, Paragraph IV(c), relative to the lapsing of funds, or  
 32 to any allocation or balancing of state and federal funds otherwise required by general law.

33 (c) The tax levied pursuant to this Paragraph shall not be subject to and shall not count  
 34 toward any general law limitation regarding the maximum amount of local sales and use  
 35 taxes which may be levied in any jurisdiction in this state."

36 **SECTION 2.**

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

40 "( ) YES Shall the Constitution of Georgia be amended so as to allow a regional local  
 41 ( ) NO option sales tax of up to 1 percent to be used to fund transportation projects  
 42 within the region from which the funds are collected?"

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

44 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
 45 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
 46 become a part of the Constitution of this state.