

The House Committee on Transportation offers the following substitute to HB 277:

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:

PART I

SECTION 1-1.

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

"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, one from the
59 commission area, and one from outside the commission area, four members of the Georgia
60 Senate appointed by the Lieutenant Governor, and four members of the Georgia House of
61 Representatives appointed by the Speaker of the House of Representatives. Two members
62 of the committee appointed by the Lieutenant Governor and the Speaker of the House of
63 Representatives shall be from the commission area, and two members of the committee
64 appointed by the Lieutenant Governor and the Speaker of the House of Representatives
65 shall be from outside the commission area. At least one member of the General Assembly
66 appointed by each of the foregoing appointing officials shall at the time of such
67 appointment and thereafter be a member of a political party other than that of the
68 appointing official. Members shall serve during their terms of office and until their
69 successors are appointed and qualified.

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

74 (c) The committee shall, by majority vote of those members present and voting, elect from
75 their number a chairperson and vice chairperson who shall serve at the pleasure of the
76 committee. In like manner, the committee shall also elect a secretary, who need not
77 necessarily be a member of the committee, and who shall also serve at the pleasure of the
78 committee.

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

90 (e) Service on the committee by employees of the state shall be a separate and distinct duty
91 for which they shall receive no additional compensation. Other members of the committee
92 shall receive no salary for service on the committee but shall receive for each day of actual
93 attendance at meetings of the committee and the subcommittee meetings the per diem and
94 transportation costs prescribed in Code Section 45-7-21, and a like sum shall be paid for

95 each day actually spent in studying the transportation needs of the state or attending other
 96 functions as a representative of the committee, not to exceed 60 days in any calendar year,
 97 but no member shall receive such per diem for any day for which such member receives
 98 any other per diem pursuant to such Code section. In addition, members shall receive
 99 actual transportation costs while traveling by public carrier or the legal mileage rate for the
 100 use of a personal automobile in connection with such attendance and study. Such per diem
 101 and expense shall be paid from the funds of the authority upon presentation, by members
 102 of the committee, of vouchers approved by the chairperson and signed by the secretary.

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

109 (g) Beginning January 1, 2012, and annually thereafter, the committee shall provide a
 110 report to the General Assembly of its actions during the previous year. The report shall be
 111 available for public inspection on the Internet. The report shall include, but not be limited
 112 to:

113 (1) An update on the progress on each program listed in subsection (b) of Code Section
 114 32-12-7, including the amount of funds spent on the program, if any;

115 (2) An update on the amount deposited in the trust fund and the amount expended from
 116 the trust fund; and

117 (3) A report on any new programs or projects not contained in subsection (b) of Code
 118 Section 32-12-7 that the committee has under consideration, including any concessions
 119 or public-private initiatives.

120 32-12-4.

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

126 (b) For any project or program listed in subsection (b) of Code Section 32-12-7, the
 127 authority is designated the proper entity to receive all federal-aid funds apportioned by or
 128 otherwise made available from the federal government under 23 U.S.C.

129 (c) If any provisions of this chapter are inconsistent with or contrary to any laws, rules,
 130 regulations, or other requirements of the United States Department of Transportation or

131 other federal agencies, the authority is authorized and empowered to waive such provisions
132 of this chapter in order to resolve any such inconsistency or conflict, it being the purpose
133 of this chapter to enable the authority to comply with any requirement of the federal
134 government in order to procure all possible federal aid and assistance for the construction
135 or maintenance of the public roads of Georgia and other public transportation purposes.

136 (d) With respect to any preconstruction or postconstruction expenditure, contract,
137 agreement, or action relating to a project or program listed in subsection (b) of Code
138 Section 32-12-7 that requires compliance with federal laws and regulations, including
139 without limitation the provisions of 23 U.S.C. Section 302 and implementing federal
140 regulations relating thereto, the responsibility for such compliance shall be vested in the
141 authority, acting by and through the executive director, who shall take all actions and
142 execute all instruments reasonably necessary for compliance with such federal laws and
143 regulations and the provisions of this chapter.

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

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

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

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

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

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

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

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

- 168 (5) The most advantageous open market purchase of the authority's bonds issued for the
169 financing of projects that the authority may accomplish;
- 170 (6) Investment in such securities and in such manner as it determines to be in its best
171 interest; and
- 172 (7) Subject to the terms of any resolution or trust indenture authorizing the issuance of
173 revenue bonds for the financing of projects, if applicable, the disbursement of funds to
174 any department, authority, instrumentality, or political subdivision of the state, with the
175 approval of the board, to be used for the purposes of this chapter.
- 176 (i) The disbursement of funds pursuant to paragraph (7) of subsection (h) of this Code
177 section shall be subject to the provisions of Code Section 32-12-7 and to such terms and
178 conditions as shall be imposed by the authority, with the approval of the committee. Such
179 terms and conditions shall:
- 180 (1) Be in the form of an agreement in writing between the authority and the recipient,
181 executed by the executive director of the authority and the person or persons authorized
182 to accept such agreement on behalf of the recipient;
- 183 (2) Be entered in the minutes of the committee, the authority board, and the governing
184 authority or board of the recipient, together with approval thereof by the committee, the
185 authority board, and such governing authority or board;
- 186 (3) Include provisions for the audit of expenditures of such disbursements and the
187 reporting of the results of such audit to the authority, and requirements that such
188 disbursements be expended only for purposes authorized by this chapter; and
- 189 (4) Include provisions for the return of any part of such disbursement to the authority for
190 deposit in the trust fund where the same is not expended and for reimbursement of the
191 authority for any disbursements expended in substantial violation of the terms and
192 conditions of the agreement.
- 193 Unless otherwise expressly stated in a contract or other legal instrument granting a
194 concession, all toll revenues collected by projects constructed under the provisions of
195 paragraph (10) of subsection (b) of Code Section 32-12-7 shall be deposited in the trust
196 fund until the amount deposited equals the amounts expended from the trust fund on such
197 projects.
- 198 (j) Disbursement of funds from the trust fund shall be by warrant of the treasurer of the
199 authority to such operating, reserve, and other accounts as may be established from time
200 to time for further disbursement from such accounts in accordance with procedures
201 established by the authority and approved by the committee.

202 32-12-5.

203 (a) The commissioner of transportation, the executive director of the authority, and the
204 executive director of the Georgia Regional Transportation Authority or the commissioner
205 or executive director of another successor agency or authority which may divest such
206 agencies or authorities of their powers and the director of each metropolitan planning
207 organization shall make annual recommendations to the committee for the expenditure of
208 moneys deposited in the trust fund pursuant to the purposes authorized by this chapter.
209 Such recommendations shall take into account:

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

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

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

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

217 (b) The committee shall have the responsibility of annually allocating moneys available
218 for the purposes of this chapter among the general categories of projects set forth in
219 paragraph (5) of Code Section 32-12-2, subject to the provisions of Code Section 32-12-7.
220 The authority shall have the responsibility of coordinating the negotiation and execution
221 of such instruments and agreements as may be necessary or advisable for the disbursement
222 of such moneys in general accordance with such annual allocation. In the event that any
223 such proposed allocation is for any reason not feasible or practicable, it shall be the
224 responsibility of the committee to provide for the reallocation of such allocation to a
225 purpose provided for by this chapter taking into account the guidelines provided in
226 paragraphs (1) through (4) of subsection (a) of this Code section. It is the intent of the
227 General Assembly that there shall be expended from the funds deposited into the trust fund
228 the maximum amount allowable under law in each fiscal year, subject to the provisions of
229 this chapter.

230 32-12-6.

231 (a) The authority shall not have the power to provide for the inclusion of any project in any
232 state transportation improvement plan, regional transportation improvement plan, or other
233 state, regional, or local transportation plan, but the authority shall be empowered to
234 negotiate with the departments, agencies, and instrumentalities responsible for the
235 development of such plans for the purpose of developing recommendations for the
236 allocation of the funds of the trust fund or the proceeds of any bonds or obligations of the
237 authority to projects included on such plans; provided, however, that no project shall be

238 required to be included on any such plan unless otherwise provided by law. The inclusion
 239 of funds of the trust fund or the proceeds of bonds or obligations of the authority as
 240 proposed funding for any project included on any such plan shall not constitute a
 241 requirement, commitment, or obligation of the authority to provide such funding for such
 242 project unless approved by the committee, and the authority shall at all times retain
 243 discretionary authority over the expenditure of such funds and proceeds, subject to
 244 applicable law and such contracts, resolutions, or indentures as the authority board may
 245 approve from time to time.

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

250 32-12-7.

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

257 (b) An amount of funds from the trust fund equal to the lesser of \$25 billion or the amount
 258 of the proceeds of the additional special transportation sales and use tax collected under the
 259 provisions of Article III, Section XI, Paragraph III of the Constitution and Chapter 8 of
 260 Title 48 for the first ten years of the collection of such tax less collection costs and other
 261 allocations provided for by law shall be expended or contractually committed to capital
 262 construction programs within 11 years of the first day of the fiscal year beginning July 1,
 263 2011, or to operation and maintenance costs for transit or multimodal projects constructed
 264 under paragraph (4) or (5) or listed in paragraphs (18) through (25) of this subsection
 265 within 21 years of the first day of the fiscal year beginning July 1, 2011, prioritized based
 266 on the date of final permitting and approval by the authority:

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

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

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

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

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

274 I-575 from I-75 to S.R. 372 (including reconstruct interchange at Sixes Road)
 275 I-985 from I-85 to U.S. 129 (including new interchange at Martin Road, Exit 14);
 276 (2) On a program of state-wide economic development corridors to promote commerce
 277 and industry in underdeveloped areas of the state including but not limited to:
 278 S.R. 133 from U.S. 19 to I-75 (between Albany and Valdosta)
 279 Fall Line Freeway from Crawford Road to S.R. 68
 280 U.S. 1 from I-16 to Altamaha River (including Lyons Bypass)
 281 S.R. 44 from I-20 to Linger-Longer
 282 S.R. 11 Monroe Bypass
 283 I-95 new interchange at Exit 82, Belfast-Siding Road
 284 I-95 reconstruct interchange at S.R. 99 (including the Golden Isles Parkway, Spur 25
 285 Ext.);
 286 (3) On a program of state-wide freight route corridors to relieve congestion by removing
 287 truck traffic from urban areas and to improve the movement of freight into and across the
 288 state including but not limited to:
 289 U.S. 441 from I-16 to U.S. 29 (including transfer station in Dublin)
 290 U.S. 29 (Athens Loop) from U.S. 441 to S.R. 316
 291 S.R. 96 from I-16 to Fort Valley
 292 U.S. 27 ALT. from I-185 to U.S. 27 (LaGrange Bypass)
 293 Effingham Parkway from S.R. 119 to S.R. 21
 294 Jimmy DeLoach Parkway from S. R. 21 to Port Gate (Port Last Mile Project)
 295 U.S. 84 from Homerville to Waycross
 296 S.R. 25 bridge over the existing freight rail lines at the port in Garden City;
 297 (4)(A) On a program of grants for local transportation flex funds in the following
 298 communities located outside the commission area:
 299 Augusta-Richmond
 300 Columbus-Muscogee
 301 Savannah
 302 Athens-Clarke
 303 Macon
 304 Albany
 305 Warner-Robins
 306 Valdosta
 307 Rome
 308 Gainesville
 309 Dalton
 310 Hinesville

311 Newnan
 312 LaGrange
 313 Statesboro
 314 Griffin
 315 Carrollton
 316 Evans
 317 Milledgeville
 318 Thomasville
 319 Cartersville
 320 Dublin
 321 St. Mary's
 322 Americus
 323 Tifton
 324 Brunswick
 325 Moultrie
 326 Waycross
 327 Covington
 328 Calhoun;

329 (B) Where a community lies within the boundaries of a municipal corporation, the
 330 municipal corporation shall be the recipient of the transportation flex funds. Where a
 331 community lies in an unincorporated area of a county, the county government shall be
 332 the recipient of the transportation flex funds. The county shall hold such funds in a
 333 separate account and such funds shall only be expended in the community that was the
 334 intended recipient of such funds.

335 (5) On a program of grants for local transportation flex funds in counties contiguous to
 336 the commission area including:

337 Forsyth
 338 Paulding
 339 Coweta;

340 (6) On a program of road improvement grants to supplement local assistance road project
 341 grants in counties and cities located outside the commission area;

342 (7) On a program of road improvement grants to supplement state-aid grants in counties
 343 and cities located outside the commission area;

344 (8) On a program of unpaved road improvement grants to counties and cities located
 345 outside the commission area;

346 (9) On a program of bridge improvement grants to counties and cities located outside the
 347 commission area;

348 (10) On a program to provide for the addition and operation of managed traffic lanes
 349 -serving the commission area including:

350 The I-75 South Corridor beginning at Aviation Boulevard and ending at S.R. 155

351 The I-75 and I-575 Northwest Corridor, including lanes from I-285 at I-75 continuing
 352 north ending at Hickory Grove Road and from the I-75 at I-575 interchange north on
 353 I-575 ending at Sixes Road

354 I-20 West from the interchange at Hamilton E. Holmes westward ending at S.R. 6;

355 (11) On a program of interchange improvements to provide congestion mitigation on
 356 state and federal corridors serving the largest population concentrations in the state
 357 including but not limited to:

358 I-75 and I-285 North (including Windy Hill Road and Kennedy)

359 I-75 and I-16

360 I-20 and I-285 West

361 I-20 and I-285 East

362 GA 400 and I-285 (including Ashford Dunwoody collector-distributor system)

363 GA 400 and I-85;

364 (12) On a program for the negotiation and granting of a concession for the construction,
 365 improvement, and operation of a tolled roadway connection between Interstate 75 and
 366 Interstate 85 not less than 15 miles north of the northernmost point of Interstate 285;

367 (13) On a program for the negotiation and granting of a concession for the construction,
 368 improvement, and operation of a roadway tunnel for the improvement of traffic flow
 369 along a north-south axis in the commission area;

370 (14) On a program for the improvement of arterial roads and corridors of regional
 371 significance serving the commission area including but not limited to:

372 Ashford Dunwoody-Perimeter Center East (DeKalb)

373 Buford Highway, one project to cross through Fulton, DeKalb, and Gwinnett counties

374 Commerce Crossing (Rockdale)

375 Courtland Street Bridge reconstruction (Fulton)

376 C.W. Grant/S.R. 3 – Old Dixie Highway - grade separation (Clayton)

377 Fayetteville East ByPass (Fayette)

378 Fayetteville West ByPass (Fayette)

379 Moore Mill/Bolton Road (Fulton)

380 Old Alabama Road (Fulton)

381 Panola Road (DeKalb)

382 Sigman Road (Rockdale)

383 Turner Hill Road (DeKalb)

384 S.R. 316/Sugarloaf Interchange (Gwinnett)

385 S.R. 140, to be divided into two projects, one in Fulton County and one in Cherokee
 386 County
 387 S.R. 141, one project to cross through Fulton and Gwinnett counties
 388 S.R. 155 (Henry)
 389 S.R. 162 Salem Road (Rockdale)
 390 S.R. 42 (Henry)
 391 S.R. 6, one project to cross through Douglas, Cobb, and Paulding counties
 392 S.R. 6 (Fulton)
 393 U.S. 19/Tara Boulevard, one project across Clayton, Henry, and Spalding counties
 394 U.S. 41 (Cobb)
 395 U.S. 41 including Chattahoochee River Bridge (Fulton):
 396 (15) On a program for the improvement of interchanges of regional significance serving
 397 the commission area including but not limited to:
 398 I-20 at Panola Road
 399 I-20 at S.R. 138 and S.R. 20
 400 I-285 at S.R. 9
 401 I-285 at Bouldercrest Road
 402 I-285 at S.R. 155
 403 I-285 at S.R. 280
 404 I-285 at U.S. 278
 405 I-75 at Aviation Boulevard
 406 I-75 at C.R. 824, also referred to as Jodeco Road
 407 I-85 at S.R. 138
 408 I-85 at S.R. 324
 409 I-85 at S.R. 74
 410 S.R. 316 at Collins Hill Road and S.R. 20
 411 I-75/I-85 at 15th Street Bridge and HOV Interchange;
 412 (16) On a program for the improvement of traffic management within the municipal
 413 boundaries of the City of Atlanta;
 414 (17) On a program to pay all or part of the costs of planning, surveying, constructing,
 415 improving, resurfacing, and completing public general aviation airports not serving
 416 commercial international flights;
 417 (18) On a program to pay all or part of the costs of planning, surveying, constructing,
 418 improving, and operating a suburban light rail transit system in the commission area to
 419 include: an East Line proceeding along I-20 from the Garnett Station to Turner Hill Road;
 420 a North Suburban Line beginning on or adjacent to the campus of Kennesaw State
 421 University proceeding south along I-75 to Smyrna; the North Perimeter Line along I-285

422 with a link to connect to the Dunwoody Station continuing along I-285 to the Doraville
 423 Station; and a Northeast Line proceeding north along I-85 to the general vicinity of
 424 Sugarloaf Parkway;

425 (19) On a program to pay all or part of the costs of planning, surveying, constructing,
 426 improving, and operating a commuter rail line linking the area encompassed by the
 427 consolidated government of Athens-Clarke County with the commission area;

428 (20) On a program to pay all or part of the costs of planning, surveying, constructing,
 429 improving, and operating a commuter rail line linking Atlanta with Cartersville, subject
 430 to the availability of federal funds;

431 (21) On a program to pay all or part of the costs of planning, surveying, constructing,
 432 improving, and operating a commuter rail line linking Atlanta with Lovejoy;

433 (22) On a program to pay all or part of the costs of planning, surveying, constructing,
 434 improving, and operating a commuter rail line linking Lovejoy with Griffin, subject to
 435 the availability of federal funds;

436 (23) On a program to pay all or part of the costs of planning, surveying, constructing,
 437 improving, and operating a multimodal transportation hub integrating regional and
 438 state-wide modes of transportation within the City of Atlanta;

439 (24) On a program to pay all or part of the costs of planning, surveying, constructing,
 440 improving, and operating one or more streetcar lines within the City of Atlanta;

441 (25) On a program to pay all or part of the costs of planning, surveying, constructing,
 442 improving, and operating a circulator transit system or 'Beltline' within the City of
 443 Atlanta;

444 (26) On a program to provide for improved nonmotorized access to destinations served
 445 by transportation facilities; and

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

449 Funds provided for the foregoing programs shall be additional and supplemental to funds
 450 otherwise allocated for any of such programs pursuant to appropriation or to applicable
 451 state or local transportation plans. In the event that two or more local governments
 452 receiving funds pursuant to the provisions of this subsection elect to expend all or part of
 453 such funds on one or more multijurisdictional projects which the authority deems is a
 454 project of regional significance, the authority, with the approval of the committee and upon
 455 joint application by such local governments, is authorized to provide matching funds, in
 456 addition to funds otherwise provided pursuant to this chapter, for such projects from funds
 457 available to the authority.

458 (c) In the event that the amount available for expenditure from the trust fund pursuant to
459 the provisions of subsection (b) of this Code section is less than \$25 billion, and that such
460 sum together with other available funds is inadequate to fund the full cost of one or more
461 of the programs provided for in subsection (b) of this Code section, the authority shall:
462 (1) Seek supplemental funding from any authorized state agency or authority, the
463 General Assembly, or other sources sufficient to cover the difference between available
464 funds and \$25 billion;
465 (2) Reduce by majority vote of the board of the authority, with the approval of the
466 committee, the allocation to any individual programs identified in subsection (b) of this
467 Code section in such sums as necessary to reduce the overall cost of such programs to the
468 sum available; provided, however, that no program shall be reduced to a sum which the
469 committee, by majority vote, determines to be insufficient to achieve reasonable results
470 for such program; or
471 (3) Eliminate by the vote of two-thirds of the members to which the board of the
472 authority is entitled, with the approval of the committee, such programs as necessary to
473 reduce the overall cost of such programs to the sum available; provided, however, that
474 in the event of a reauthorization of the tax provided for under the provisions of Article
475 III, Section XI, Paragraph III of the Constitution, such eliminated programs shall be
476 reinstated and shall have first priority for expenditure of the proceeds of such
477 reauthorized tax; provided, further, if such eliminated program is determined by the vote
478 of two-thirds of the board of the authority and ratified by the vote of two-thirds of the
479 committee to be infeasible to the extent that it not be reinstated, such project shall be
480 eliminated from the program contained in subsection (b) of this Code section. Any
481 decision of the board of the authority implementing the provisions of this paragraph, and
482 of the committee approving such decision, shall cite the provisions of this paragraph and
483 provide for the reinstatement of such programs as provided for in this paragraph.
484 (d) In the event that the amount available for expenditure from the trust fund pursuant to
485 the provisions of subsection (b) of this Code section is greater than \$25 billion, or that such
486 sum together with other available funds exceeds the amount necessary to fund the full cost
487 of one or more of the programs provided for in subsection (b) of this Code section,
488 including the maintenance and operating costs of the transit projects contained in
489 paragraphs (18) through (25) of subsection (b) of this Code section, the authority shall
490 institute such other and further programs as, in the opinion of the authority board and with
491 the concurrence of the committee, will serve the purposes of this chapter."

492 **SECTION 1-2.**

493 Said title is further amended by revising paragraph (15) of Code Section 32-10-63, relating
494 to the powers of the State Road and Tollway Authority, as follows:

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

497 **PART II**

498 **SECTION 2-1.**

499 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
500 amended by revising subsections (a) and (b) of Code Section 48-8-3.1, relating to exemptions
501 from sales and use taxes for motor fuels, as follows:

502 "(a) Except as provided in subsection (b) of this Code section, sales of motor fuels as
503 defined in paragraph (9) of Code Section 48-9-2 shall be exempt from the first 3 percent
504 of the sales and use taxes levied or imposed by this article and shall be subject to the
505 remaining 1 percent of the sales and use taxes levied or imposed by this article and shall
506 be subject to the 1 percent additional special transportation sales and use tax.

507 (b) Sales of motor fuel other than gasoline which motor fuel other than gasoline is
508 purchased for purposes other than propelling motor vehicles on public highways as defined
509 in Article 1 of Chapter 9 of this title shall be fully subject to the 4 percent sales and use
510 taxes levied or imposed by this article unless otherwise specifically exempted by this article
511 and shall be subject to the 1 percent additional special transportation sales and use tax."

512 **SECTION 2-2.**

513 Said title is further amended by revising Code Section 48-8-30, relating to the rate and
514 imposition of the state sales and use tax, as follows:

515 "48-8-30.

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

518 (b)(1) Every purchaser of tangible personal property at retail in this state shall be liable
519 for a tax on the purchase at the rate of 4 percent of the sales price of the purchase and an
520 additional special transportation sales and use tax at the rate of 1 percent of the sales price
521 of the purchase. The tax shall be paid by the purchaser to the retailer making the sale, as
522 provided in this article. The retailer shall remit the tax to the commissioner as provided
523 in this article and, when received by the commissioner, the tax shall be a credit against
524 the tax imposed on the retailer. Every person making a sale or sales of tangible personal
525 property at retail in this state shall be a retailer and a dealer and shall be liable for a tax

526 on the sale at the rate of 4 5 percent of the gross sale or gross sales; or the amount of taxes
 527 collected by him or her from his or her purchaser or purchasers, whichever is greater.

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

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

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

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

545 (c.1)(1) Every purchaser of tangible personal property at retail outside this state from a
 546 dealer, as defined in subparagraph (H) of paragraph (3) of Code Section 48-8-2, when
 547 such property is to be used, consumed, distributed, or stored within this state, shall be
 548 liable for a tax on the purchase at the rate of 4 percent of the sales price of the purchase
 549 and an additional special transportation sales and use tax at the rate of 1 percent of the
 550 sales price of the purchase. It shall be prima-facie evidence that such property is to be
 551 used, consumed, distributed, or stored within this state if that property is delivered in this
 552 state to the purchaser or agent thereof. The tax shall be paid by the purchaser to the
 553 retailer making the sale, as provided in this article. The retailer shall remit the tax to the
 554 commissioner as provided in this article and, when received by the commissioner, the tax
 555 shall be a credit against the tax imposed on the retailer. Every person who is a dealer, as
 556 defined in subparagraph (H) of paragraph (3) of Code Section 48-8-2, and who makes
 557 any sale of tangible personal property at retail outside this state which property is to be
 558 delivered in this state to a purchaser or purchaser's agent shall be a retailer and a dealer
 559 for purposes of this article and shall be liable for a tax on the sale at the rate of 4 5
 560 percent of such gross sales or the amount of tax as collected by that person from
 561 purchasers having their purchases delivered in this state, whichever is greater.

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

566 (d)(1) Every person to whom tangible personal property in the state is leased or rented
 567 shall be liable for a tax on the lease or rental at the rate of 4 percent of the gross lease or
 568 rental charge and an additional special transportation sales and use tax at the rate of 1
 569 percent of the gross lease or rental charge. The tax shall be paid to the person who leases
 570 or rents the property by the person to whom the property is leased or rented. A person
 571 who leases or rents property to others as a dealer under this article shall remit the tax to
 572 the commissioner as provided in this article. When received by the commissioner, the
 573 tax shall be a credit against the tax imposed on the person who leases or rents the
 574 property to others. Every person who leases or rents tangible personal property in this
 575 state to others shall be a dealer and shall be liable for a tax on the lease or rental at the
 576 rate of ~~4~~ 5 percent of the gross lease or rental proceeds; or the amount of taxes collected
 577 by him or her from persons to whom he or she leases or rents tangible personal property,
 578 whichever is greater.

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

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

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

594 (e.1)(1) Every person who leases, as lessor, or rents tangible personal property outside
 595 this state for use within this state shall be liable for a tax at the rate of 4 percent of the
 596 rental charge paid for that lease or rental and an additional special transportation sales and
 597 use tax at the rate of 1 percent of the rental charge paid for that lease or rental, if that
 598 person is a dealer, as defined in subparagraph (H) of paragraph (3) of Code Section

599 48-8-2₂ and title to that property remains in that person. It shall be prima-facie evidence
600 that such property is to be used within this state if that property is delivered in this state
601 to the lessee or renter of such property, or to the agent of either. The tax shall be paid by
602 the lessee or renter and payment of the tax shall be made to the lessor or person receiving
603 rental payments for that property, which person shall be the dealer for purposes of this
604 article. The dealer shall remit the tax to the commissioner as provided in this article and,
605 when received by the commissioner, the tax shall be a credit against the tax imposed on
606 the dealer. Every person who is a dealer, as defined in subparagraph (H) of paragraph (3)
607 of Code Section 48-8-2₂, and who leases or rents tangible personal property outside this
608 state to be delivered in this state to the lessee, renter, or agent of either shall be a dealer
609 and shall be liable as such for a tax on the lease or rental at the rate of ~~4~~ 5 percent of the
610 gross proceeds from such leases or rentals or the amount of taxes collected by that dealer
611 for leases or rentals of tangible personal property delivered in this state, whichever is
612 greater.

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

617 (f)(1) Every person purchasing or receiving any service within this state, the purchase
618 of which is a retail sale, shall be liable for tax on the purchase at the rate of 4 percent of
619 the gross charge or charges made for the purchase and an additional special transportation
620 sales and use tax at the rate of 1 percent of the gross charge or charges made for the
621 purchase. The tax shall be paid by the person purchasing or receiving the service to the
622 person furnishing the service. The person furnishing the service, as a dealer under this
623 article, shall remit the tax to the commissioner as provided in this article; and, when
624 received by the commissioner, the tax shall be a credit against the tax imposed on the
625 person furnishing the service. Every person furnishing a service, the purchase of which
626 is a retail sale, shall be a dealer and shall be liable for a tax on the sale at the rate of ~~4~~ 5
627 percent of the gross charge or charges made for furnishing the service; or the amount of
628 taxes collected by him or her from the person to whom the service is furnished,
629 whichever is greater.

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

632 (g) Whenever a purchaser of tangible personal property under subsection (b) or (c.1) of
633 this Code section, a lessee or renter of the property under subsection (d) or (e.1) of this
634 Code section, or a purchaser of taxable services under subsection (f) of this Code section
635 does not pay the tax imposed upon him or her to the retailer, lessor, or dealer who is

636 involved in the taxable transaction, the purchaser, lessee, or renter shall be a dealer himself
637 or herself and the commissioner, whenever he or she has reason to believe that a purchaser
638 or lessee has not so paid the tax, may assess and collect the tax directly against and from
639 the purchaser, lessee, or renter, unless the purchaser, lessee, or renter shows that the
640 retailer, lessor, or dealer who is involved in the transaction has nevertheless remitted to the
641 commissioner the tax imposed on the transaction. If payment is received directly from the
642 purchaser, it shall not be collected a second time from the retailer, lessor, or dealer who is
643 involved.

644 (h) The tax imposed by this Code section shall be collected from the dealer and paid at the
645 time and in the manner provided in this article. Any person engaging or continuing in
646 business as a retailer and wholesaler or jobber shall pay the tax imposed on the gross
647 proceeds of retail sales of the business at the rate specified when proper books are kept
648 showing separately the gross proceeds of sales for each business. If the records are not
649 kept separately, the tax shall be paid as a retailer or dealer on the gross sales of the
650 business. For the purpose of this Code section, all sales through any one vending machine
651 shall be treated as a single sale. The gross proceeds for reporting vending sales shall be
652 treated as if the tax is included in the sale and the taxable proceeds shall be net of the tax
653 included in the sale.

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

657 (j) In the event any distributor licensed under Chapter 9 of this title purchases any motor
658 fuel on which the prepaid state tax or prepaid local tax or both have been imposed pursuant
659 to this Code section and resells the same to a governmental entity that is totally or partially
660 exempt from such tax under paragraph (1) of Code Section 48-8-3, such distributor shall
661 be entitled to either a credit or refund. The amount of the credit or refund shall be the
662 prepaid state tax or prepaid local tax or both rates for which such governmental entity is
663 exempt multiplied by the gallons of motor fuel purchased for its exclusive use. To be
664 eligible for the credit or refund, the distributor shall reduce the amount such distributor
665 charges for the fuel sold to such governmental entity by an amount equal to the tax from
666 which such governmental entity is exempt. Should a distributor have a liability under this
667 Code section, the distributor may elect to take a credit for those sales against such liability.

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

670 (l) An amount equal to the proceeds of the 1 percent additional special transportation sales
671 and use tax levied by this Code section shall be paid over by the commissioner after
672 collection to the treasurer of the State Road and Tollway Authority pursuant to Article III,

673 Section XI, Paragraph III of the Constitution and the provisions of Chapter 12 of Title 32
 674 for deposit into the trust fund authorized by such provisions for so long as authorized by
 675 Article III, Section XI, Paragraphs III and IV of the Constitution. In the event that the levy
 676 of said 1 percent additional special transportation sales and use tax and the deposit thereof
 677 into such fund shall be disapproved at any time pursuant to the provisions of Article III,
 678 Section XI, Paragraphs III and IV of the Constitution, it shall be the duty of the
 679 commissioner to provide by rule and regulation for the cessation of the levy of such 1
 680 percent additional special transportation sales and use tax and the reduction of the rate of
 681 the tax levied by this Code section to 4 percent as of the date provided for by such
 682 Paragraph, regardless of whether the General Assembly shall provide by law for such
 683 reduction. In the event that, pursuant to the provisions of such Paragraph, such levy and
 684 deposit of such 1 percent additional special transportation sales and use tax shall thereafter
 685 be approved, it shall be the duty of the commissioner to provide by rule and regulation for
 686 the reinstatement of such levy and the increase of the rate of the tax provided for by this
 687 Code section to the rate of 5 percent as of the date provided for by such Paragraph,
 688 regardless of whether the General Assembly shall provide by law for such reinstatement."

689 **SECTION 2-3.**

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

692 "48-8-32.

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

697 **SECTION 2-4.**

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

700 "48-8-43.

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

703 **SECTION 2-5.**

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

706 "(e)(1) Any subcontractor who enters into a construction contract with a general or prime
 707 contractor shall be liable under this article as a general or prime contractor. Any general
 708 or prime contractor who enters into any construction contract or contracts with any
 709 nonresident subcontractor, where the total amount of such contract or contracts between
 710 such general or prime contractor and any nonresident subcontractors on any given project
 711 equals or exceeds \$250,000.00, shall withhold up to ~~4~~ 5 percent of the payments due the
 712 nonresident subcontractor in satisfaction of any sales or use taxes owed this state.

713 (2) The prime or general contractor shall withhold payments on all contracts that meet
 714 the criteria specified in paragraph (1) of this subsection until the nonresident
 715 subcontractor furnishes such prime or general contractor with a certificate issued by the
 716 commissioner showing that all sales taxes accruing by reason of the contract between the
 717 nonresident subcontractor and the general or prime contractor have been paid and
 718 satisfied. If the prime or general contractor for any reason fails to withhold up to ~~4~~ 5
 719 percent of the payments due the nonresident subcontractor under their contract, such
 720 prime or general contractor shall become liable for any sales or use taxes due or owed this
 721 state by the nonresident subcontractor."

722 **SECTION 2-6.**

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

726 "(3.1) Notwithstanding any other provision of this subsection, a county (within the
 727 territorial limits of the special district located within the county) and the municipalities
 728 within a county in which a trade and convention center authority has been created by
 729 intergovernmental contract between a county and one or more municipalities located
 730 therein, and which trade and convention center authority is in existence on or before
 731 March 21, 1988, and which trade and convention center authority has not constructed or
 732 operated any facility before March 21, 1988, may levy a tax under this Code section at
 733 a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph
 734 shall expend (in each fiscal year during which the tax is collected under this paragraph
 735 (3.1)) an amount equal to at least 62 1/2 percent of the total taxes collected at the rate of
 736 6 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B)
 737 funding, supporting, acquiring, constructing, renovating, improving, and equipping
 738 buildings, structures, and facilities, including, but not limited to, a trade and convention
 739 center, exhibit hall, conference center, performing arts center, accommodations facilities
 740 including food service, or any combination thereof, for convention, trade show, athletic,
 741 musical, theatrical, cultural, civic, and performing arts purposes and other events and

742 activities for similar and related purposes, acquiring the necessary property therefor, both
743 real and personal, and funding all expenses incident thereto, and supporting, maintaining,
744 and promoting such facilities owned, operated, or leased by or to the local trade and
745 convention center authority; or (C) for some combination of such purposes; provided,
746 however, that at least 50 percent of the total taxes collected at the rate of 6 percent shall
747 be expended for the purposes specified in subparagraph (B) of this paragraph (3.1).
748 Amounts so expended shall be expended only through a contract or contracts with the
749 state, a department of state government, a state authority, a convention and visitors
750 bureau authority created by local Act of the General Assembly for a municipality, a local
751 building authority created by local constitutional amendment, and a trade and convention
752 center authority created by intergovernmental contract between a county and one or more
753 municipalities located therein, or a private sector nonprofit organization or through a
754 contract or contracts with some combination of such entities. The aggregate amount of
755 all excise taxes imposed under this paragraph (3.1) and all sales and use taxes, and other
756 taxes imposed by a county or municipality, or both, shall not exceed ~~13~~ 14 percent. Any
757 tax levied pursuant to this paragraph (3.1) shall terminate not later than December 31,
758 2029, provided that during any period during which there remains outstanding any
759 obligation issued to fund a facility as contemplated by this paragraph (3.1), secured in
760 whole or in part by a pledge of a tax authorized under this Code section, the powers of
761 the counties and municipalities to impose and distribute the tax imposed by this
762 paragraph (3.1) shall not be diminished or impaired by the state and no county or
763 municipality levying the tax imposed by this paragraph (3.1) shall cease to levy the tax
764 in any manner that will impair the interests and rights of the holder of any such
765 obligation. This proviso shall be for the benefit of the holder of any such obligation and,
766 upon the issuance of any such obligation by a building authority created by local
767 constitutional amendment, shall constitute a contract with the holder of such obligation.
768 Notwithstanding any other provision of this Code section to the contrary, as used in this
769 paragraph (3.1), the term: 'fund' or 'funding' shall include the cost and expense of all
770 things deemed necessary by a building authority created by local constitutional
771 amendment for the construction and operation of a facility or facilities including but not
772 limited to the study, operation, marketing, acquisition, construction, financing, including
773 the payment of principal and interest on any obligation of the building authority created
774 by local constitutional amendment and any obligation of the building authority created
775 by local constitutional amendment to refund any prior obligation of the building authority
776 created by local constitutional amendment, development, extension, enlargement, or
777 improvement of land, waters, property, streets, highways, buildings, structures,
778 equipment, or facilities and the repayment of any obligation incurred by an authority in

779 connection therewith; 'obligation' shall include bonds, notes, or any instrument creating
 780 an obligation to pay or reserve moneys and having an initial term of not more than 37
 781 years; and 'facility' or 'facilities' shall mean any of the buildings, structures, and facilities
 782 described in subparagraph (B) of this paragraph (3.1) and any associated parking areas
 783 or improvements originally owned or operated incident to the ownership or operation of
 784 such facility used for any purpose or purposes specified in subparagraph (B) of this
 785 paragraph (3.1) by a building authority created by local constitutional amendment."

786 "(4.1) Notwithstanding any other provision of this subsection, a county (within the
 787 territorial limits of the special district located within the county) or municipality within
 788 a county in which a coliseum authority has been created by local Act of the General
 789 Assembly and which authority is in existence on or before July 1, 1963, for the purpose
 790 of owning or operating a facility, may levy a tax under this Code section at a rate of 7
 791 percent. A county or municipality levying a tax pursuant to this paragraph shall expend
 792 (in each fiscal year during which the tax is collected under this paragraph (4.1)) an
 793 amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 7 percent
 794 for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding and
 795 supporting a facility owned or operated by such coliseum authority; or (C) for some
 796 combination of such purposes. Amounts so expended shall be expended only through a
 797 contract or contracts with the state, a department of state government, a state authority,
 798 a convention and visitors bureau authority created by local Act of the General Assembly
 799 for a municipality, a local coliseum authority, or a private sector nonprofit organization,
 800 or through a contract or contracts with some combination of such entities, except that
 801 amounts expended for purpose (B) may be so expended in any otherwise lawful manner
 802 without the necessity of a contract. The aggregate amount of all excise taxes imposed
 803 under this paragraph (4.1) and all sales and use taxes, and other taxes imposed by a
 804 county or municipality, or both, shall not exceed ~~12~~ 13 percent. Any tax levied pursuant
 805 to this paragraph (4.1) shall terminate not later than December 31, 2028, provided that
 806 during any period during which there remains outstanding any obligation which is
 807 incurred prior to January 1, 1995, issued to fund a facility as contemplated by this
 808 paragraph (4.1), and secured in whole or in part by a pledge of a tax authorized under this
 809 Code section, the powers of the counties and municipalities to impose and distribute the
 810 tax imposed by this paragraph (4.1) shall not be diminished or impaired by the state and
 811 no county or municipality levying the tax imposed by this paragraph (4.1) shall cease to
 812 levy the tax in any manner that will impair the interest and rights of the holders of any
 813 such obligation. This proviso shall be for the benefit of the holder of any such obligation
 814 and, upon the issuance of any such obligation by a coliseum and exhibit hall authority,
 815 shall constitute a contract with the holder of such obligations. Notwithstanding any other

816 provision of this Code section to the contrary, as used in this paragraph (4.1), the term:
817 'fund' and 'funding' shall include the cost and expense of all things deemed necessary by
818 a local coliseum authority for the construction, renovation, and operation of a facility
819 including but not limited to the study, operation, marketing, acquisition, construction,
820 finance, development, extension, enlargement, or improvement of land, waters, property,
821 streets, highways, buildings, structures, equipment, or facilities, and the repayment of any
822 obligation incurred by a local coliseum authority in connection therewith; 'obligation'
823 shall include bonds, notes, or any instrument creating an obligation to pay or reserve
824 moneys incurred prior to January 1, 1995, and having an initial term of not more than 30
825 years; and 'facility' shall mean a coliseum or other facility and any associated parking
826 areas or improvements originally owned or operated incident to the ownership or
827 operation of a facility used for convention and trade show purposes or amusement
828 purposes, educational purposes, or a combination thereof and for fairs, expositions, or
829 exhibitions in connection therewith by a local coliseum authority."

830 "(5.1) Notwithstanding any other provision of this subsection, a county (within the
831 territorial limits of the special district located within the county) and the municipalities
832 within a county in which a coliseum and exhibit hall authority has been created by local
833 Act of the General Assembly for a county and one or more municipalities therein, and
834 which local coliseum and exhibit hall authority is in existence on or before January 1,
835 1991, and which local coliseum and exhibit hall authority has not constructed or operated
836 any facility before January 1, 1991, may levy a tax under this Code section at a rate of 8
837 percent. A county or municipality levying a tax pursuant to this paragraph shall expend
838 (in each fiscal year during which the tax is collected under this paragraph (5.1)) an
839 amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 8 percent
840 for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding,
841 supporting, acquiring, constructing, renovating, improving, and equipping buildings,
842 structures, and facilities, including, but not limited to, a coliseum, exhibit hall, conference
843 center, performing arts center, or any combination thereof, for convention, trade show,
844 athletic, musical, theatrical, cultural, civic, and performing arts purposes and other events
845 and activities for similar and related purposes, acquiring the necessary property therefor,
846 both real and personal, and funding all expenses incident thereto, and supporting,
847 maintaining, and promoting such facilities owned, operated, or leased by or to the local
848 coliseum and exhibit hall authority or a downtown development authority; or (C) for
849 some combination of such purposes; provided, however, that at least 50 percent of the
850 total taxes collected at the rate of 8 percent shall be expended for the purposes specified
851 in subparagraph (B) of this paragraph (5.1). Amounts so expended shall be expended
852 only through a contract or contracts with the state, a department of state government, a

853 state authority, a convention and visitors bureau authority created by local Act of the
854 General Assembly for a municipality, a local coliseum and exhibit hall authority, a
855 downtown development authority, or a private sector nonprofit organization or through
856 a contract or contracts with some combination of such entities, notwithstanding any
857 provision of paragraph (8) of this subsection to the contrary. The aggregate amount of
858 all excise taxes imposed under this paragraph (5.1) and all sales and use taxes, and other
859 taxes imposed by a county or municipality, or both, shall not exceed ~~13~~ 14 percent;
860 provided, however, that any sales tax for educational purposes which is imposed pursuant
861 to Article VIII, Section VI, Paragraph IV of the Constitution shall not be included in
862 calculating such limitation. Any tax levied pursuant to this paragraph (5.1) shall
863 terminate not later than December 31, 2028, provided that during any period during
864 which there remains outstanding any obligation issued to fund a facility as contemplated
865 by this paragraph (5.1), secured in whole or in part by a pledge of a tax authorized under
866 this Code section, the powers of the counties and municipalities to impose and distribute
867 the tax imposed by this paragraph (5.1) shall not be diminished or impaired by the state
868 and no county or municipality levying the tax imposed by this paragraph (5.1) shall cease
869 to levy the tax in any manner that will impair the interests and rights of the holder of any
870 such obligation. This proviso shall be for the benefit of the holder of any such obligation
871 and, upon the issuance of any such obligation by a local coliseum and exhibit hall
872 authority or a downtown development authority, shall constitute a contract with the
873 holder of such obligation. Notwithstanding any other provision of this Code section to
874 the contrary, as used in this paragraph (5.1), the term: 'fund' or 'funding' shall include the
875 cost and expense of all things deemed necessary by a local coliseum and exhibit hall
876 authority or a downtown development authority for the construction and operation of a
877 facility or facilities including but not limited to the study, operation, marketing,
878 acquisition, construction, financing, including the payment of principal and interest on
879 any obligation of the local coliseum and exhibit hall authority or the downtown
880 development authority and any obligation of the local coliseum and exhibit hall authority
881 or the downtown development authority to refund any prior obligation of the local
882 coliseum and exhibit hall authority or the downtown development authority,
883 development, extension, enlargement, or improvement of land, waters, property, streets,
884 highways, buildings, structures, equipment, or facilities and the repayment of any
885 obligation incurred by an authority in connection therewith; 'obligation' shall include
886 bonds, notes, or any instrument creating an obligation to pay or reserve moneys and
887 having an initial term of not more than 37 years; 'facility' or 'facilities' shall mean any of
888 the buildings, structures, and facilities described in subparagraph (B) of this paragraph
889 (5.1) and any associated parking areas or improvements originally owned or operated

890 incident to the ownership or operation of such facility used for any purpose or purposes
891 specified in subparagraph (B) of this paragraph (5.1) by a local coliseum and exhibit hall
892 authority or a downtown development authority; and 'downtown development authority'
893 shall mean a downtown development authority created by local Act of the General
894 Assembly for a municipality pursuant to a local constitutional amendment."

895 **PART III**

896 **SECTION 3-1.**

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

904 **SECTION 3-2.**

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