

The House Committee on Transportation offers the following substitute to HR 206:

## A RESOLUTION

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

11 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 12 SECTION 1.

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

### 15 "SECTION XI.

### 16 TRANSPORTATION TRUST FUND

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

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

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

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

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

57 (1) To fund the federal-aid and state highway systems;

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

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

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

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

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

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

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

115 **SECTION 2.**

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

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

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