

House Bill 277 (COMMITTEE SUBSTITUTE) (AM)

By: Representatives Smith of the 129th, Harbin of the 118th, Sheldon of the 105th, Burkhalter of the 50th, Shaw of the 176th, 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 entity that is the designated recipient of federal funds to be used
23 for highway construction and other transportation purposes in this state.

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

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

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

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

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

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

54 32-12-3.

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

58 commission area, and one from outside the commission area, four members of the Georgia
59 Senate appointed by the Lieutenant Governor, and four members of the Georgia House of
60 Representatives appointed by the Speaker of the House of Representatives. Two members
61 of the committee appointed by the Lieutenant Governor and the Speaker of the House of
62 Representatives shall be from the commission area, and two members of the committee
63 appointed by the Lieutenant Governor and the Speaker of the House of Representatives
64 shall be from outside the commission area. At least one member of the General Assembly
65 appointed by each of the foregoing appointing officials shall at the time of such
66 appointment and thereafter be a member of a political party other than that of the
67 appointing official. For the appointments from a political party other than that of the
68 appointing official made by the Lieutenant Governor and the Speaker of the House of
69 Representatives, the elected leader of the minority political party shall submit, in writing,
70 the name of a nominee who is a member of his or her respective chamber from a political
71 party other than that of the appointing official, which nominee shall be appointed.
72 Members shall serve during their terms of office and until their successors are appointed
73 and qualified.

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

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

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

94 (e) Service on the committee by employees of the state shall be a separate and distinct duty
 95 for which they shall receive no additional compensation. Other members of the committee
 96 shall receive no salary for service on the committee but shall receive for each day of actual
 97 attendance at meetings of the committee and the subcommittee meetings the per diem and
 98 transportation costs prescribed in Code Section 45-7-21, and a like sum shall be paid for
 99 each day actually spent in studying the transportation needs of the state or attending other
 100 functions as a representative of the committee, not to exceed 60 days in any calendar year,
 101 but no member shall receive such per diem for any day for which such member receives
 102 any other per diem pursuant to such Code section. In addition, members shall receive
 103 actual transportation costs while traveling by public carrier or the legal mileage rate for the
 104 use of a personal automobile in connection with such attendance and study. Such per diem
 105 and expense shall be paid from the funds of the authority upon presentation, by members
 106 of the committee, of vouchers approved by the chairperson and signed by the secretary.

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

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

117 (1) An update on the progress on each program listed in subsection (b) of Code Section
 118 32-12-7, including the amount of funds spent on the program, if any;

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

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

124 32-12-4.

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

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

133 (c) If any provisions of this chapter are inconsistent with or contrary to any laws, rules,
134 regulations, or other requirements of the United States Department of Transportation or
135 other federal agencies, the authority is authorized and empowered to waive such provisions
136 of this chapter in order to resolve any such inconsistency or conflict, it being the purpose
137 of this chapter to enable the authority to comply with any requirement of the federal
138 government in order to procure all possible federal aid and assistance for the construction
139 or maintenance of the public roads of Georgia and other public transportation purposes.

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

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

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

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

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

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

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

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

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

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

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

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

180 (i) The disbursement of funds pursuant to paragraph (7) of subsection (h) of this Code
 181 section shall be subject to the provisions of Code Section 32-12-7 and to such terms and
 182 conditions as shall be imposed by the authority, with the approval of the committee. Such
 183 terms and conditions shall:

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

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

190 (3) Include provisions for the audit of expenditures of such disbursements and the
 191 reporting of the results of such audit to the authority, and requirements that such
 192 disbursements be expended only for purposes authorized by this chapter; and

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

197 Unless otherwise expressly stated in a contract or other legal instrument granting a
 198 concession, all toll revenues collected by projects constructed under the provisions of
 199 paragraph (10) of subsection (b) of Code Section 32-12-7 shall be deposited in the trust
 200 fund until the amount deposited equals the amounts expended from the trust fund on such
 201 projects.

202 (j) Disbursement of funds from the trust fund shall be by warrant of the treasurer of the
203 authority to such operating, reserve, and other accounts as may be established from time
204 to time for further disbursement from such accounts in accordance with procedures
205 established by the authority and approved by the committee.

206 32-12-5.

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

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

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

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

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

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

234 32-12-6.

235 (a) The authority shall not have the power to provide for the inclusion of any project in any
236 state transportation improvement plan, regional transportation improvement plan, or other

237 state, regional, or local transportation plan, but the authority shall be empowered to
238 negotiate with the departments, agencies, and instrumentalities responsible for the
239 development of such plans for the purpose of developing recommendations for the
240 allocation of the funds of the trust fund or the proceeds of any bonds or obligations of the
241 authority to projects included on such plans; provided, however, that no project shall be
242 required to be included on any such plan unless otherwise provided by law. The inclusion
243 of funds of the trust fund or the proceeds of bonds or obligations of the authority as
244 proposed funding for any project included on any such plan shall not constitute a
245 requirement, commitment, or obligation of the authority to provide such funding for such
246 project unless approved by the committee, and the authority shall at all times retain
247 discretionary authority over the expenditure of such funds and proceeds, subject to
248 applicable law and such contracts, resolutions, or indentures as the authority board may
249 approve from time to time.

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

254 32-12-7.

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

261 (b) An amount of funds from the trust fund equal to the lesser of \$25 billion or the amount
262 of the proceeds of the additional special transportation sales and use tax collected under the
263 provisions of Article III, Section XI, Paragraph III of the Constitution and Chapter 8 of
264 Title 48 for the first ten years of the collection of such tax less collection costs and other
265 allocations provided for by law shall be expended or contractually committed to capital
266 construction programs within 11 years of the first day of the fiscal year beginning July 1,
267 2011, or to operation and maintenance costs for transit or multimodal projects constructed
268 under paragraph (4) or (5) or listed in paragraphs (18) through (25) of this subsection
269 within 21 years of the first day of the fiscal year beginning July 1, 2011, prioritized based
270 on the date of final permitting and approval by the authority:

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

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

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

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

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

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

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

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

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

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

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

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

286 S.R. 11 Monroe Bypass

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

288 I-95 reconstruct interchange at S.R. 99 (including the Golden Isles Parkway, Spur 25
 289 Ext.);

290 (3) On a program of state-wide freight route corridors to relieve congestion by removing
 291 truck traffic from urban areas and to improve the movement of freight into and across the
 292 state including but not limited to:

293 U.S. 441 from I-16 to U.S. 29 (including transfer station in Dublin)

294 U.S. 29 (Athens Loop) from U.S. 441 to S.R. 316

295 S.R. 96 from I-16 to Fort Valley

296 U.S. 27 ALT. from I-185 to U.S. 27 (LaGrange Bypass)

297 Effingham Parkway from S.R. 119 to S.R. 21

298 Jimmy DeLoach Parkway from S. R. 21 to Port Gate (Port Last Mile Project)

299 U.S. 84 from Homerville to Waycross

300 S.R. 25 bridge over the existing freight rail lines at the port in Garden City;

301 (4)(A) On a program of grants for local transportation flex funds in the following
 302 communities located outside the commission area:

303 Augusta-Richmond

304 Columbus-Muscogee

305 Savannah

306 Athens-Clarke

307 Macon

308 Albany
 309 Warner-Robins
 310 Valdosta
 311 Rome
 312 Gainesville
 313 Dalton
 314 Hinesville
 315 Newnan
 316 LaGrange
 317 Statesboro
 318 Griffin
 319 Carrollton
 320 Evans
 321 Milledgeville
 322 Thomasville
 323 Cartersville
 324 Dublin
 325 St. Mary's
 326 Americus
 327 Tifton
 328 Brunswick
 329 Moultrie
 330 Waycross
 331 Covington
 332 Calhoun;
 333 (B) Where a community lies within the boundaries of a municipal corporation, the
 334 municipal corporation shall be the recipient of the transportation flex funds. Where a
 335 community lies in an unincorporated area of a county, the county government shall be
 336 the recipient of the transportation flex funds. The county shall hold such funds in a
 337 separate account and such funds shall only be expended in the community that was the
 338 intended recipient of such funds.
 339 (5) On a program of grants for local transportation flex funds in counties contiguous to
 340 the commission area including:
 341 Forsyth
 342 Paulding
 343 Coweta;

- 344 (6) On a program of road improvement grants to supplement local assistance road project
 345 grants in counties and cities located outside the commission area;
- 346 (7) On a program of road improvement grants to supplement state-aid grants in counties
 347 and cities located outside the commission area;
- 348 (8) On a program of unpaved road improvement grants to counties and cities located
 349 outside the commission area;
- 350 (9) On a program of bridge improvement grants to counties and cities located outside the
 351 commission area;
- 352 (10) On a program to provide for the addition and operation of managed traffic lanes
 353 serving the commission area including:
- 354 The I-75 South Corridor beginning at Aviation Boulevard and ending at S.R. 155
 355 The I-75 and I-575 Northwest Corridor, including lanes from I-285 at I-75 continuing
 356 north ending at Hickory Grove Road and from the I-75 at I-575 interchange north on
 357 I-575 ending at Sixes Road
- 358 I-20 West from the interchange at Hamilton E. Holmes westward ending at S.R. 6;
- 359 (11) On a program of interchange improvements to provide congestion mitigation on
 360 state and federal corridors serving the largest population concentrations in the state
 361 including but not limited to:
- 362 I-75 and I-285 North (including Windy Hill Road and Kennedy)
 363 I-75 and I-16
- 364 I-20 and I-285 West
 365 I-20 and I-285 East
- 366 GA 400 and I-285 (including Ashford Dunwoody collector-distributor system)
 367 GA 400 and I-85;
- 368 (12) On a program for the negotiation and granting of a concession for the construction,
 369 improvement, and operation of a tolled roadway connection between Interstate 75 and
 370 Interstate 85 not less than 15 miles north of the northernmost point of Interstate 285;
- 371 (13) On a program for the negotiation and granting of a concession for the construction,
 372 improvement, and operation of a roadway tunnel for the improvement of traffic flow
 373 along a north-south axis in the commission area;
- 374 (14) On a program for the improvement of arterial roads and corridors of regional
 375 significance serving the commission area including but not limited to:
- 376 Ashford Dunwoody-Perimeter Center East (DeKalb)
 377 Buford Highway, one project to cross through Fulton, DeKalb, and Gwinnett counties
 378 Commerce Crossing (Rockdale)
 379 Courtland Street Bridge reconstruction (Fulton)
 380 C.W. Grant/S.R. 3 – Old Dixie Highway - grade separation (Clayton)

- 381 Fayetteville East ByPass (Fayette)
 382 Fayetteville West ByPass (Fayette)
 383 Moores Mill/Bolton Road (Fulton)
 384 Old Alabama Road (Fulton)
 385 Panola Road (DeKalb)
 386 Sigman Road (Rockdale)
 387 Turner Hill Road (DeKalb)
 388 S.R. 316/Sugarloaf Interchange (Gwinnett)
 389 S.R. 140, to be divided into two projects, one in Fulton County and one in Cherokee
 390 County
 391 S.R. 141, one project to cross through Fulton and Gwinnett counties
 392 S.R. 155 (Henry)
 393 S.R. 162 Salem Road (Rockdale)
 394 S.R. 42 (Henry)
 395 S.R. 6, one project to cross through Douglas, Cobb, and Paulding counties
 396 S.R. 6 (Fulton)
 397 U.S. 19/Tara Boulevard, one project across Clayton, Henry, and Spalding counties
 398 U.S. 41 (Cobb)
 399 U.S. 41 including Chattahoochee River Bridge (Fulton);
 400 (15) On a program for the improvement of interchanges of regional significance serving
 401 the commission area including but not limited to:
 402 I-20 at Panola Road
 403 I-20 at S.R. 138 and S.R. 20
 404 I-285 at S.R. 9
 405 I-285 at Bouldercrest Road
 406 I-285 at S.R. 155
 407 I-285 at S.R. 280
 408 I-285 at U.S. 278
 409 I-75 at Aviation Boulevard
 410 I-75 at C.R. 824, also referred to as Jodeco Road
 411 I-85 at S.R. 138
 412 I-85 at S.R. 324
 413 I-85 at S.R. 74
 414 S.R. 316 at Collins Hill Road and S.R. 20
 415 I-75/I-85 at 15th Street Bridge and HOV Interchange;
 416 (16) On a program for the improvement of traffic management within the municipal
 417 boundaries of the City of Atlanta;

- 418 (17) On a program to pay all or part of the costs of planning, surveying, constructing,
419 improving, resurfacing, and completing public general aviation airports not serving
420 commercial international flights;
- 421 (18) On a program to pay all or part of the costs of planning, surveying, constructing,
422 improving, and operating a suburban light rail transit system in the commission area to
423 include: an East Line proceeding along I-20 from the Garnett Station to Turner Hill Road;
424 a North Suburban Line beginning on or adjacent to the campus of Kennesaw State
425 University proceeding south along I-75 to Smyrna; the North Perimeter Line along I-285
426 with a link to connect to the Dunwoody Station continuing along I-285 to the Doraville
427 Station; and a Northeast Line proceeding north along I-85 to the general vicinity of
428 Sugarloaf Parkway;
- 429 (19) On a program to pay all or part of the costs of planning, surveying, constructing,
430 improving, and operating a commuter rail line linking the area encompassed by the
431 consolidated government of Athens-Clarke County with the commission area;
- 432 (20) On a program to pay all or part of the costs of planning, surveying, constructing,
433 improving, and operating a commuter rail line linking Atlanta with Cartersville, subject
434 to the availability of federal funds;
- 435 (21) On a program to pay all or part of the costs of planning, surveying, constructing,
436 improving, and operating a commuter rail line linking Atlanta with Lovejoy;
- 437 (22) On a program to pay all or part of the costs of planning, surveying, constructing,
438 improving, and operating a commuter rail line linking Lovejoy with Griffin, subject to
439 the availability of federal funds;
- 440 (23) On a program to pay all or part of the costs of planning, surveying, constructing,
441 improving, and operating a multimodal transportation hub integrating regional and
442 state-wide modes of transportation within the City of Atlanta;
- 443 (24) On a program to pay all or part of the costs of planning, surveying, constructing,
444 improving, and operating one or more streetcar lines within the City of Atlanta;
- 445 (25) On a program to pay all or part of the costs of planning, surveying, constructing,
446 improving, and operating a circulator transit system or 'Beltline' within the City of
447 Atlanta;
- 448 (26) On a program to provide for improved nonmotorized access to destinations served
449 by transportation facilities; and
- 450 (27) On a program to study the feasibility of a high-speed or magnetic levitation rail line
451 for movement of passengers and freight linking the commission area to the Georgia Ports
452 Authority Facilities on the Savannah River.
- 453 Funds provided for the foregoing programs shall be additional and supplemental to funds
454 otherwise allocated for any of such programs pursuant to appropriation or to applicable

455 state or local transportation plans. In the event that two or more local governments
456 receiving funds pursuant to the provisions of this subsection elect to expend all or part of
457 such funds on one or more multijurisdictional projects which the authority deems is a
458 project of regional significance, the authority, with the approval of the committee and upon
459 joint application by such local governments, is authorized to provide matching funds, in
460 addition to funds otherwise provided pursuant to this chapter, for such projects from funds
461 available to the authority.

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

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

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

475 (3) Eliminate by the vote of two-thirds of the members to which the board of the
476 authority is entitled, with the approval of the committee, such programs as necessary to
477 reduce the overall cost of such programs to the sum available; provided, however, that
478 in the event of a reauthorization of the tax provided for under the provisions of Article
479 III, Section XI, Paragraph III of the Constitution, such eliminated programs shall be
480 reinstated and shall have first priority for expenditure of the proceeds of such
481 reauthorized tax; provided, further, if such eliminated program is determined by the vote
482 of two-thirds of the board of the authority and ratified by the vote of two-thirds of the
483 committee to be infeasible to the extent that it not be reinstated, such project shall be
484 eliminated from the program contained in subsection (b) of this Code section. Any
485 decision of the board of the authority implementing the provisions of this paragraph, and
486 of the committee approving such decision, shall cite the provisions of this paragraph and
487 provide for the reinstatement of such programs as provided for in this paragraph.

488 (d) In the event that the amount available for expenditure from the trust fund pursuant to
489 the provisions of subsection (b) of this Code section is greater than \$25 billion, or that such
490 sum together with other available funds exceeds the amount necessary to fund the full cost
491 of one or more of the programs provided for in subsection (b) of this Code section,

492 including the maintenance and operating costs of the transit projects contained in
 493 paragraphs (18) through (25) of subsection (b) of this Code section, the authority shall
 494 institute such other and further programs as, in the opinion of the authority board and with
 495 the concurrence of the committee, will serve the purposes of this chapter."

496 **SECTION 1-2.**

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

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

501 **PART II**

502 **SECTION 2-1.**

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

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

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

516 **SECTION 2-2.**

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

519 "48-8-30.

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

522 (b)(1) Every purchaser of tangible personal property at retail in this state shall be liable
 523 for a tax on the purchase at the rate of 4 percent of the sales price of the purchase and an
 524 additional special transportation sales and use tax at the rate of 1 percent of the sales price
 525 of the purchase. The tax shall be paid by the purchaser to the retailer making the sale, as

526 provided in this article. The retailer shall remit the tax to the commissioner as provided
 527 in this article and, when received by the commissioner, the tax shall be a credit against
 528 the tax imposed on the retailer. Every person making a sale or sales of tangible personal
 529 property at retail in this state shall be a retailer and a dealer and shall be liable for a tax
 530 on the sale at the rate of ~~4~~ 5 percent of the gross sale or gross sales; or the amount of taxes
 531 collected by him or her from his or her purchaser or purchasers, whichever is greater.

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

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

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

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

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

563 for purposes of this article and shall be liable for a tax on the sale at the rate of ~~4~~ 5
564 percent of such gross sales or the amount of tax as collected by that person from
565 purchasers having their purchases delivered in this state, whichever is greater.

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

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

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

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

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

598 (e.1)(1) Every person who leases, as lessor, or rents tangible personal property outside
599 this state for use within this state shall be liable for a tax at the rate of 4 percent of the

600 rental charge paid for that lease or rental and an additional special transportation sales and
601 use tax at the rate of 1 percent of the rental charge paid for that lease or rental, if that
602 person is a dealer, as defined in subparagraph (H) of paragraph (3) of Code Section
603 48-8-2, and title to that property remains in that person. It shall be prima-facie evidence
604 that such property is to be used within this state if that property is delivered in this state
605 to the lessee or renter of such property, or to the agent of either. The tax shall be paid by
606 the lessee or renter and payment of the tax shall be made to the lessor or person receiving
607 rental payments for that property, which person shall be the dealer for purposes of this
608 article. The dealer shall remit the tax to the commissioner as provided in this article and,
609 when received by the commissioner, the tax shall be a credit against the tax imposed on
610 the dealer. Every person who is a dealer, as defined in subparagraph (H) of paragraph (3)
611 of Code Section 48-8-2, and who leases or rents tangible personal property outside this
612 state to be delivered in this state to the lessee, renter, or agent of either shall be a dealer
613 and shall be liable as such for a tax on the lease or rental at the rate of ~~4~~ 5 percent of the
614 gross proceeds from such leases or rentals or the amount of taxes collected by that dealer
615 for leases or rentals of tangible personal property delivered in this state, whichever is
616 greater.

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

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

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

636 (g) Whenever a purchaser of tangible personal property under subsection (b) or (c.1) of
637 this Code section, a lessee or renter of the property under subsection (d) or (e.1) of this
638 Code section, or a purchaser of taxable services under subsection (f) of this Code section
639 does not pay the tax imposed upon him or her to the retailer, lessor, or dealer who is
640 involved in the taxable transaction, the purchaser, lessee, or renter shall be a dealer himself
641 or herself and the commissioner, whenever he or she has reason to believe that a purchaser
642 or lessee has not so paid the tax, may assess and collect the tax directly against and from
643 the purchaser, lessee, or renter, unless the purchaser, lessee, or renter shows that the
644 retailer, lessor, or dealer who is involved in the transaction has nevertheless remitted to the
645 commissioner the tax imposed on the transaction. If payment is received directly from the
646 purchaser, it shall not be collected a second time from the retailer, lessor, or dealer who is
647 involved.

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

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

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

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

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

693 **SECTION 2-3.**

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

696 "48-8-32.

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

701 **SECTION 2-4.**

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

704 "48-8-43.

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

707 **SECTION 2-5.**

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

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

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

726 **SECTION 2-6.**

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

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

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

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

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

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

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

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

891 having an initial term of not more than 37 years; 'facility' or 'facilities' shall mean any of
892 the buildings, structures, and facilities described in subparagraph (B) of this paragraph
893 (5.1) and any associated parking areas or improvements originally owned or operated
894 incident to the ownership or operation of such facility used for any purpose or purposes
895 specified in subparagraph (B) of this paragraph (5.1) by a local coliseum and exhibit hall
896 authority or a downtown development authority; and 'downtown development authority'
897 shall mean a downtown development authority created by local Act of the General
898 Assembly for a municipality pursuant to a local constitutional amendment."

899 **PART III**

900 **SECTION 3-1.**

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

908 **SECTION 3-2.**

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