

## House Resolution 1300

By: Representatives Porter of the 143<sup>rd</sup>, Smyre of the 132<sup>nd</sup>, Hugley of the 133<sup>rd</sup>, Ashe of the 56<sup>th</sup>, Murphy of the 120<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that an amount equal to the  
2 state sales and use tax collected on sales of motor fuels for the purpose of propelling motor  
3 vehicles on the public roads of this state not otherwise exempted by general law shall be  
4 appropriated for transportation purposes; to authorize the General Assembly to appropriate  
5 and direct the use of such funds by general law; to provide for the formation of special  
6 transportation districts and authorize the levy of a regional local option transportation sales  
7 and use tax if approved by referendum; to provide for submission of this amendment for  
8 ratification or rejection; and for other purposes.

9 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## SECTION 1.

10 Article III, Section IX, Paragraph VI of the Constitution is amended by revising  
11 subparagraph (b) as follows:

12       "(b)(1) An amount equal to all money derived from motor fuel taxes received by the  
13 state in each of the immediately preceding fiscal years, less the amount of refunds,  
14 rebates, and collection costs authorized by law, is hereby appropriated for the fiscal year  
15 beginning July 1, of each year following, for all activities incident to providing and  
16 maintaining an adequate system of public roads and bridges in this state, as authorized  
17 by laws enacted by the General Assembly of Georgia, and for grants to counties by law  
18 authorizing road construction and maintenance, as provided by law authorizing such  
19 grants. Said sum is hereby appropriated for, and shall be available for, the aforesaid  
20 purposes regardless of whether the General Assembly enacts a general appropriations  
21 Act; and said sum need not be specifically stated in any general appropriations Act passed  
22 by the General Assembly in order to be available for such purposes. However, this shall  
23 not preclude the General Assembly from appropriating for such purposes an amount  
24 greater than the sum specified above for such purposes. The expenditure of such funds  
25 shall be subject to all the rules, regulations, and restrictions imposed on the expenditure  
26 of appropriations by provisions of the Constitution and laws of this state, unless such  
27

provisions are in conflict with the provisions of this ~~paragraph. And subparagraph~~; provided, however, that the proceeds of the tax hereby appropriated shall not be subject to budgetary reduction. In the event of invasion of this state by land, sea, or air or in case of a major catastrophe so proclaimed by the Governor, said funds may be utilized for defense or relief purposes on the executive order of the Governor.

(2) Following a phase-in period to be determined by the General Assembly by general law, an amount equal to the state sales and use tax collected on sales of motor fuels for the purpose of propelling motor vehicles on the public roads of this state not otherwise exempted by general law on January 1, 2010, shall be placed in a fund managed by the Department of Transportation that is designated solely for transportation purposes. This fund shall be appropriated by the direction of the General Assembly for all transportation purposes, which shall include but not be limited to roads, freight and passenger rail, bridges, airports, public transit, buses, seaports, and all accompanying infrastructure and services, including maintenance and operation expenses. The expenditure of such funds shall be subject to all the rules, regulations, and restrictions imposed on the expenditure of appropriations by provisions of the Constitution and laws of this state, unless such provisions are in conflict with the provisions of this subparagraph; provided, however, that the proceeds of the tax hereby appropriated shall not be subject to budgetary reduction and shall not be subject to the provisions of Article III, Section IX, Paragraph IV(c), relative to the lapsing of funds, or to any allocation or balancing of state and federal funds otherwise required by general law. In the event of invasion of this state by land, sea, or air or in case of a major catastrophe so proclaimed by the Governor, said funds may be utilized for defense or relief purposes on the executive order of the Governor."

## SECTION 2.

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

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

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

(2) The qualifying transportation purposes to be funded by the tax levied under this Paragraph, including but not limited to roads, freight and passenger rail, bridges, airports, public transportation, buses, seaports, and all accompanying infrastructure and services, including operating and maintenance expenses;

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

(4) The creation of special transportation districts;

(5) The development and publication of a list of transportation purposes to be funded within the special transportation district prior to calling for any referendum to levy the tax under this Paragraph;

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

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

(b) Any county or municipality that levies a tax to fund public transportation purposes and is located within a district established pursuant to this Paragraph shall not be required to expend any of the proceeds of a levy under this Paragraph for public transportation purposes, as defined by general law.

(c) The General Assembly is authorized to exempt, by general law, any special transportation district from expending any of the funds raised by a levy under this Paragraph on public transportation purposes.

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

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

### **SECTION 3.**

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

94     "( ) YES   Shall the Constitution of Georgia be amended so as to provide that a portion  
95     ( ) NO     of the state sales and use tax collected on the sale or use of motor fuel shall  
96               be appropriated to fund transportation purposes and by allowing local  
97               governing authorities participating in a special transportation district to levy  
98               a sales and use tax of up to 1 percent to fund transportation purposes if  
99               approved in a referendum?"

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