

Senate Resolution 972

By: Senators Stoner of the 6th, Seay of the 34th, Golden of the 8th, Brown of the 26th,
Henson of the 41st 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:

10 SECTION 1.

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

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

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

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

52 SECTION 2.

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

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

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

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

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

69 (4) The creation of special transportation districts;

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

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

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

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

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

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

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

90 **SECTION 3.**

91 The above proposed amendment to the Constitution shall be published and submitted as
92 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
93 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.