

House Resolution 1358

By: Representatives Setzler of the 35<sup>th</sup>, Hamilton of the 23<sup>rd</sup>, Sheldon of the 105<sup>th</sup>, Glanton of the 76<sup>th</sup>, and Gardner of the 57<sup>th</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for the dedication of 25 percent  
 2 of the revenue received by the state from the levy of the state sales and use tax to be used for  
 3 transportation purposes; to provide for submission of this amendment for ratification or  
 4 rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 6 SECTION 1.

7 Article III, Section IX, Paragraph VI of the Constitution is amended by adding a new  
 8 subparagraph to read as follows:

9 "(b.1)(1) As used in this subparagraph, the term:

10 (A) 'Annual population change' means the most recent available annual percentage  
 11 change in population for the State of Georgia as determined by the United States  
 12 decennial census and any updates thereto.

13 (B) 'Fiscal year' means the state fiscal year specified under subparagraph (b) of  
 14 Paragraph II of this section.

15 (2) Subject to the phase-in provisions in subparagraph (b.1)(3) of this Paragraph, an  
 16 amount equal to 25 percent of the proceeds of the state sales and use tax shall be  
 17 appropriated for all activities incident to providing and maintaining an adequate system  
 18 of transportation in this state, as authorized by general law, and for grants to counties by  
 19 law authorizing the construction and maintenance of transportation infrastructure, as  
 20 provided by general law authorizing such grants. Such amount is appropriated for, and  
 21 shall be available for, such transportation purposes regardless of whether the General  
 22 Assembly enacts a general appropriations Act; and such amount need not be specifically  
 23 stated in any general appropriations Act passed by the General Assembly in order to be  
 24 available for such purposes; provided, however, this shall not preclude the General  
 25 Assembly from appropriating for transportation purposes an amount greater than the sum  
 26 specified by this subparagraph for transportation purposes. The expenditure of such  
 27 funds shall be subject to all the rules, regulations, and restrictions imposed on the

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

34 (3) The dedication of a portion of state sales and use tax proceeds for transportation  
 35 purposes under this subparagraph shall be implemented in the following manner. In the  
 36 fiscal year following the first fiscal year that state general funds collected exceed the  
 37 amount of state general funds collected in fiscal year 2008, an amount equal to the  
 38 amount by which state general funds collected exceeds the immediately preceding fiscal  
 39 year's state general funds collected by the sum of 3 percent plus the annual population  
 40 change shall be calculated. Such amount shall be added to the amount of the previous  
 41 fiscal year's required appropriation under this subparagraph; provided, however, the  
 42 amount of increase in any single fiscal year shall not exceed 3 percent of all state general  
 43 funds collected. The amount of funds dedicated under this subparagraph shall not  
 44 increase as a percentage of state sales and use taxes in any fiscal year in which the  
 45 amount of state general funds collected decreases from the amount of state general funds  
 46 collected in the previous fiscal year or in any fiscal year in which the amount of state  
 47 general funds collected for that year does not exceed the highest amount collected in any  
 48 previous fiscal year. The amount so calculated shall be appropriated and dedicated to  
 49 transportation purposes. This phase-in will continue with the amount appropriated each  
 50 fiscal year under this subparagraph never decreasing as a percentage of state sales and use  
 51 tax until the total sum appropriated is equal to 25 percent of the proceeds of the state sales  
 52 and use tax received by the state for the immediately preceding fiscal year. In the year  
 53 following the year the phase-in under the provisions of this subparagraph is completed,  
 54 subparagraph (b.1)(1) of this Paragraph and this subparagraph shall be of no further force  
 55 or effect.

56 (4) The General Assembly shall provide by general law for such matters as may be  
 57 necessary to implement and enforce the provisions of this subparagraph."

## 58 **SECTION 2.**

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

62    " YES   Shall the Constitution of Georgia be amended so as to provide for, without  
63     NO    raising taxes, the dedication of 25 percent of the amount collected as state  
64                   sales and use taxes to be used for transportation purposes?"

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