

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, that 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, that 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.