

The House Committee on Ways and Means offers the following substitute to SR 1027:

#### A RESOLUTION

- 1 Creating the SPLOST Reform Joint Study Committee; and for other purposes.
- 2 WHEREAS, local governments are interested in additional flexibility to structure local  
3 option sales taxes in a manner that better meets the needs of the local community, including  
4 the allowance of fractionalized tax increments; and
- 5 WHEREAS, local school systems are seeking additional flexibility to allow the use of local  
6 sales tax revenues for needs other than capital construction; and
- 7 WHEREAS, some local governments would like to have the option of working with adjacent  
8 local governments on projects of regional significance; and
- 9 WHEREAS, the General Assembly believes that enhancing flexibility by giving local  
10 governments and school systems more options in structuring existing local option sales taxes  
11 to better meet local needs is worthy of study and serious consideration; and
- 12 WHEREAS, these various reform proposals need to be considered as a whole in a unified  
13 process because changes in any one area are likely to affect other areas.
- 14 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF  
15 GEORGIA that there is created the SPLOST Reform Joint Study Committee to be composed  
16 of 17 members as follows:
- 17 (1) The chairperson of the House Ways and Means Committee or his or her designee;  
18 (2) The chairperson of the Senate Finance Committee or his or her designee;  
19 (3) Two representatives appointed by the Speaker of the House of Representatives, one  
20 from each party;  
21 (4) Two senators appointed by the President of the Senate, one from each party;  
22 (5) The commissioner of the Georgia Department of Revenue or his or her designee;

- 23 (6) The commissioner of the Georgia Department of Transportation or his or her  
24 designee;
- 25 (7) The general manager of MARTA or his or her designee;
- 26 (8) A school superintendent appointed by the President of the Senate;
- 27 (9) A school superintendent appointed by the Speaker of the House of Representatives;
- 28 (10) A mayor of an urban community appointed by the President of the Senate;
- 29 (11) A mayor of a rural community appointed by the Speaker of the House of  
30 Representatives;
- 31 (12) A county commission chairperson of a rural county appointed by the President of  
32 the Senate;
- 33 (13) A county commission chairperson of an urban county appointed by the Speaker of  
34 the House of Representatives;
- 35 (14) A representative of the business community appointed by the President of the  
36 Senate; and
- 37 (15) A representative of the business community appointed by the Speaker of the House  
38 of Representatives.

39 The committee shall elect a chairperson and vice-chairperson from among the members of  
40 the General Assembly appointed to the committee. The committee may elect other officers  
41 as deemed necessary. The chairperson and vice-chairperson may designate and appoint  
42 subcommittees from among the membership of the committee as well as appoint other  
43 persons to perform such functions as they may determine to be necessary and relevant to and  
44 consistent with this resolution. The chairperson and vice-chairperson shall only vote to break  
45 a tie. The committee shall meet at the call of the chairperson. The committee shall hold at  
46 least three public hearings and at least one meeting to discuss and finalize findings. A  
47 quorum for transacting business shall be a majority of the members of the committee.

48 BE IT FURTHER RESOLVED that the committee may conduct its meetings at such places  
49 and at such times as it may deem necessary or convenient to enable it to exercise fully and  
50 effectively its powers, perform its duties, and accomplish the objectives and purposes of this  
51 resolution. Legislative members of the committee shall receive the allowances provided for  
52 in Code Section 28-1-8 of the Official Code of Georgia Annotated. The allowances  
53 authorized by this resolution shall not be received by any member of the committee for more  
54 than five days unless additional days are authorized. The funds necessary to carry out the  
55 provisions of this resolution shall come from funds appropriated to the Senate and House of  
56 Representatives.

57 BE IT FURTHER RESOLVED that the committee shall make a report of its findings and  
58 recommendations to the President of the Senate, the Speaker of the House of  
59 Representatives, and the Governor, with suggestions for proposed legislation, on or before  
60 December 1, 2014. The committee shall stand abolished on December 1, 2014.