

The House Committee on Ways and Means offers the following substitute to HR 502:

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to  
 2 provide by general law for the dedication of revenues derived from fees or taxes to the public  
 3 purpose for which such fees or other assessments were imposed; to provide for procedures,  
 4 conditions, and limitations; to provide for the submission of this amendment for ratification  
 5 or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 7 SECTION 1.

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

10 "(o)(1) The General Assembly may provide by general law for the dedication of revenues  
 11 derived from fees or taxes to the public purpose for which such fees or taxes were  
 12 imposed; provided that the general law dedicating such fee or tax shall reference this  
 13 provision of the Constitution, provide the specific public purpose for which the revenue  
 14 derived from such fee or tax shall be used, identify the agency to administer such  
 15 revenue, and include an automatic expiration of such fee or tax within a period not to  
 16 exceed ten years. Any such dedication of revenues may also be used to offset, in whole  
 17 or in part, the costs to the state of implementing and administering such public purpose.

18 (2) Any general law enacted pursuant to this subparagraph shall not be subject to the  
 19 limitations of Article III, Section IX, Paragraph IV(c), relating to the lapsing of funds;  
 20 subparagraph (a) of this Paragraph, relating to allocation of proceeds; or Article VII,  
 21 Section III, Paragraph II(a), relating to payment into the general fund of the state treasury.

22 (3) Any general law enacted pursuant to this subparagraph shall not become effective  
 23 unless approved by two-thirds of the members elected to each branch of the General  
 24 Assembly in a roll-call vote.

25 (4) No revenues which are dedicated by a general law enacted pursuant to this  
 26 subparagraph shall be subject to any further dedication, any rededication to another  
 27 purpose, or any alteration whatsoever through the general appropriations Act, or any

28 amendment thereto, or any supplementary appropriations Act, or any amendment thereto,  
 29 and any such further dedication, rededication to another purpose, or alteration shall be  
 30 void and of no force and effect. If the General Assembly intends to modify temporarily,  
 31 to amend, or to repeal the provisions of a general law enacted pursuant to this  
 32 subparagraph, it shall do so only in strict accordance with the following procedures:

33 (A) In the event the Governor declares a financial emergency in this state, the  
 34 dedication of revenues pursuant to general law enacted pursuant to this subparagraph  
 35 may be modified temporarily by suspending such dedication of revenues by the  
 36 adoption of a joint resolution by a majority of the General Assembly. Such joint  
 37 resolution shall not be effective for more than two fiscal years and may be adopted not  
 38 more than twice in any ten-year period.

39 (B) Except as otherwise provided in the case of a temporary modification, no  
 40 amendment to or repeal of any general law enacted pursuant to this subparagraph shall  
 41 become effective unless approved by two-thirds of the members elected to each branch  
 42 of the General Assembly in a roll-call vote.

43 (5) No revenues which are dedicated pursuant to any other provision of this  
 44 Constitution by a general law enacted pursuant to any other provision of this Constitution  
 45 shall be subject to any further dedication, any rededication to another purpose, or any  
 46 alteration whatsoever unless specifically authorized pursuant to such other provision of  
 47 the Constitution and in the absence of such specific authorization, any such further  
 48 dedication, rededication to another purpose, or alteration shall be void and of no force and  
 49 effect."

50 **SECTION 2.**

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

54 "( ) YES Shall the Constitution of Georgia be amended so as to authorize the General  
 55 Assembly to dedicate revenues derived from fees or taxes to the public  
 56 ( ) NO purpose for which such fees or taxes were imposed?"

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