

## House Resolution 158

By: Representatives Powell of the 171<sup>st</sup>, Abrams of the 89<sup>th</sup>, Welch of the 110<sup>th</sup>, Harrell of the 106<sup>th</sup>, Meadows of the 5<sup>th</sup>, and others

## 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 taxes were imposed; to provide for procedures, conditions,  
 4 and limitations; to provide for the redesignation of a current subparagraph of the  
 5 Constitution; to provide for the submission of this amendment for ratification or rejection;  
 6 and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article III, Section IX, Paragraph VI of the Constitution is amended by redesignating  
 10 subparagraph (o), relating to the dedication of the excise tax on fireworks, as  
 11 subparagraph (p) and by adding a new subparagraph to read as follows:

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

22 (2) The General Assembly shall not be authorized to dedicate state revenues pursuant  
 23 to this subparagraph when the total revenues dedicated hereunder, including any  
 24 nonlapsed funds, are equal to or exceed 1 percent of the total state revenues based on the  
 25 previous fiscal year's state revenues subject to appropriation.

26 (3) Any general law enacted pursuant to this subparagraph shall not be subject to the  
 27 limitations of Article III, Section IX, Paragraph IV(c), relating to the lapsing of funds;

28 subparagraph (a) of this Paragraph, relating to allocation of proceeds; or Article VII,  
 29 Section III, Paragraph II(a), relating to payment into the general fund of the state treasury.

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

33 (5) No revenues which are dedicated by a general law enacted pursuant to this  
 34 subparagraph shall be subject to any further dedication, any rededication to another  
 35 purpose, or any alteration whatsoever through the general appropriations Act, or any  
 36 amendment thereto, or any supplementary appropriations Act, or any amendment thereto,  
 37 and any such further dedication, rededication to another purpose, or alteration shall be  
 38 void and of no force and effect. If the General Assembly intends to modify temporarily,  
 39 to amend, or to repeal the provisions of a general law enacted pursuant to this  
 40 subparagraph, it shall do so only in strict accordance with the following procedures:

41 (A) In the event the Governor declares a financial emergency in this state, the  
 42 dedication of revenues pursuant to general law enacted pursuant to this subparagraph  
 43 may be modified temporarily by suspending such dedication of revenues by the  
 44 adoption of a joint resolution by a majority of the General Assembly. Such joint  
 45 resolution shall specifically declare whether previously dedicated revenues which  
 46 remain unspent shall also be made subject to appropriation. Such joint resolution shall  
 47 not be effective for more than two fiscal years and may be adopted not more than twice  
 48 in any ten-year period.

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

53 (6) No revenues which are dedicated pursuant to any other provision of this  
 54 Constitution by a general law enacted pursuant to any other provision of this Constitution  
 55 shall be subject to any further dedication, any rededication to another purpose, or any  
 56 alteration whatsoever unless specifically authorized pursuant to such other provision of  
 57 the Constitution, and in the absence of such specific authorization, any such further  
 58 dedication, rededication to another purpose, or alteration shall be void and of no force and  
 59 effect."

60 **SECTION 2.**

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

64    " YES   Shall the Constitution of Georgia be amended so as to authorize the General  
65                    Assembly to dedicate revenues derived from fees or taxes to the public  
66     NO    purpose for which such fees or taxes were imposed?"

67    All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

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