

The House Committee on Ways and Means offers the following substitute to HR 158:

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; provided, however, that such a general law may be repealed
33 by a majority vote of the members elected to each branch of the General Assembly in a
34 roll-call vote.

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

43 (A) In the event the Governor declares a financial emergency in this state, where such
44 financial emergency shall be deemed to exist if the revenue collection in the most
45 recently completed fiscal year decreased by 3 percent or more below the revenue
46 estimate for such fiscal year, the dedication of revenues pursuant to general law enacted
47 pursuant to this subparagraph may be modified temporarily by suspending such
48 dedication of revenues by the adoption of a joint resolution by a majority of the General
49 Assembly. Such joint resolution shall specifically declare whether previously dedicated
50 revenues which remain unspent shall also be made subject to appropriation. Such joint
51 resolution shall not be effective for more than two fiscal years and may be adopted not
52 more than three times in any ten-year period.

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

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

64

SECTION 2.

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

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

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