

ADOPTED

Representatives Welch of the 110th, Stephens of the 164th, Petrea of the 166th, et al. offer the following amendment:

1 *Amend the Senate substitute to HR 164 (LC 34 5570S) by deleting all matter from lines 1*
 2 *through the end and inserting in lieu thereof the following:*

3 Proposing an amendment to the Constitution so as to authorize the General Assembly to
 4 provide by general law for the creation or renewal and dedication of revenues derived from
 5 fees or taxes to the public purpose for which such fees or taxes were intended; to provide for
 6 procedures, conditions, and limitations; to provide for the redesignation of current
 7 subparagraphs of the Constitution; to provide for the submission of this amendment for
 8 ratification or rejection; and for other purposes.

9 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Article III, Section IX, Paragraph VI of the Constitution is amended by redesignating the
 12 second subparagraph (o), relating to the dedication of the excise tax on the sale of fireworks,
 13 as subparagraph (p), by redesignating subparagraph (p), relating to the Georgia Outdoor
 14 Stewardship Fund, as subparagraph (q), and by adding a new subparagraph to read as
 15 follows:

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

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

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

32 Article III, Section IX, Paragraph VI(a), relating to allocation of proceeds; or Article VII,
33 Section III, Paragraph II(a), relating to payment into the general fund of the state treasury.

34 (4) Any general law enacted creating or renewing and dedicating revenues shall not
35 become effective unless approved by two-thirds of the members elected to each chamber
36 of the General Assembly in a roll-call vote; provided, however, that such a general law
37 may be repealed by a majority vote of the members elected to each chamber of the
38 General Assembly in a roll-call vote. Except in the case of a financial emergency as
39 provided in paragraph (5) of this subparagraph, no amendment to any general law enacted
40 pursuant to this subparagraph shall become effective unless approved by two-thirds of the
41 members elected to each chamber of the General Assembly in a roll-call vote.

42 (5) No revenues which are dedicated by a general law enacted pursuant to this
43 subparagraph shall be subject to any further dedication, any rededication to another
44 purpose, or any alteration whatsoever through the general appropriations Act, or any
45 amendment thereto, or any supplementary appropriations Act, or any amendment thereto,
46 and any such further dedication, rededication to another purpose, or alteration shall be
47 void and of no force and effect. If in the case of a financial emergency the Governor or
48 General Assembly intends to suspend the dedication of revenues enacted pursuant to this
49 subparagraph, the Governor or the General Assembly shall do so only in strict
50 compliance with the following procedures.

51 (A) In the event the Governor declares a financial emergency in the state, where such
52 financial emergency shall be deemed to exist only if the revenue collection in the most
53 recently completed fiscal year decreased by three percent or more below the revenue
54 estimate for such fiscal year or the state experiences three consecutive months of
55 declining revenues during the current fiscal year, the Governor by executive order may
56 temporarily suspend the dedication of any revenues enacted pursuant to this
57 subparagraph, in whole or in part, and shall appropriate such revenues to maintain the
58 fiscal integrity of the state. Such executive order and associated suspension and
59 appropriation of dedicated revenues shall remain in effect until the fifth day of the
60 session of the General Assembly immediately following the execution of such
61 executive order. Any previously dedicated revenues which remain unspent as of the
62 fifth day of such session, may be appropriated in a supplemental appropriations Act for
63 that same fiscal year. The Governor shall not exercise this executive privilege more
64 than three times during any ten consecutive fiscal-year period or if the General
65 Assembly has acted pursuant to subparagraph (5)(B).

66 (B) In the event the Governor declares a financial emergency in the state as provided
67 in subparagraph (5)(A) or where a majority vote of the members elected to each
68 chamber of the General Assembly in a roll-call vote approves a joint resolution finding

69 a financial emergency, which shall be deemed to exist only if the revenue collection in
 70 the most recently completed fiscal year decreased by three percent or more below the
 71 revenue estimate for such fiscal year or the state experiences three consecutive months
 72 of declining revenues during the current fiscal year, the General Assembly may
 73 temporarily suspend the dedication of revenues enacted pursuant to this subparagraph,
 74 in whole or part, and may appropriate such unspent revenues to maintain the fiscal
 75 integrity of the state. Such joint resolution shall not be effective for more than two
 76 consecutive fiscal years and may be adopted not more than three times in any ten
 77 consecutive fiscal-year period.

78 (6) No revenues which are dedicated pursuant to any other provision of this
 79 Constitution by a general law enacted pursuant to any other provision of this Constitution
 80 shall be subject to any further dedication, any rededication to another purpose, or any
 81 alteration whatsoever unless specifically authorized pursuant to such other provision of
 82 the Constitution, and in the absence of such specific authorization, any such further
 83 dedication, rededication to another purpose, or alteration shall be void and of no force and
 84 effect."

85 **SECTION 2.**

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

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

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