

House Bill 1111

By: Representatives Welch of the 110th, England of the 116th, Smith of the 134th, Dickey of the 140th, and Pirkle of the 155th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 4 of Chapter 12 of Title 45 of the Official Code of Georgia
2 Annotated, relating to management of budgetary and financial affairs, so as to remove certain
3 provisions related to homeowner tax relief grants; to revise a definition; to provide for related
4 matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Part 1 of Article 4 of Chapter 12 of Title 45 of the Official Code of Georgia Annotated,
8 relating to management of budgetary and financial affairs, is amended by revising
9 paragraph (15) of Code Section 45-12-71, relating to definitions, as follows:

10 "(15) 'Tax expenditure' means any statutory provision which exempts, in whole or in part,
11 any specific class or classes of persons, income, goods, services, or property from the
12 impact of established state taxes, including but not limited to tax deductions, tax
13 allowances, tax exclusions, tax credits, preferential tax rates, and tax exemptions. Such
14 term shall also include any expenditure of state tax proceeds to local governments for
15 ~~homeowner tax relief grants~~ or local government assistance grants authorized by or
16 required by any provision of Article VII of the Constitution."

17 style="text-align:center">**SECTION 2.**

18 Said part is further amended by revising subsection (c) of Code Section 45-12-86, relating
19 to Governor authorized to require state agencies to reserve specified appropriations for
20 budget reductions and withhold a percentage of agency allotments to maintain spending
21 within actual revenues, as follows:

22 "(c) During any fiscal year beginning on or after July 1, 2009, in which the current revenue
23 estimate on which appropriations are based is expected to exceed actual revenues and an
24 appropriation for ~~homeowner tax relief grants~~ pursuant to Chapter 89 of Title 36 has been
25 made which does not comply with the limitations specified under subsection (d) of Code

26 Section 36-89-3, the Governor shall either require the state agency to which the
27 appropriation was made to reserve such appropriations as specified by the Governor for
28 budget reductions to be recommended to the General Assembly at its next regular session
29 or withhold the agency allotment request for such appropriation as necessary to maintain
30 spending within actual revenues."

31 **SECTION 3.**

32 All laws and parts of laws in conflict with this Act are repealed.