

## House Bill 1111

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

**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 **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 **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.