House Resolution 164 (AS PASSED HOUSE AND SENATE)
By: Representatives Powell of the 171st, Welch of the 110th, Williamson of the 115th, Stephens of the 164th, Trammell of the 132nd, and others

A RESOLUTION

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

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

Any such general law may also be authorized to offset, in whole or in part, the costs to the state of implementing and administering such dedication of revenue.

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

H. R. 164
-1-
(3) Any general law enacted pursuant to this subparagraph shall not be subject to the limitations of Article III, Section IX, Paragraph IV(c), relating to the lapsing of funds; Article III, Section IX, Paragraph V(a), relating to allocation of proceeds; or Article VII, Section III, Paragraph II(a), relating to payment into the general fund of the state treasury.

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

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

(A) In the event the Governor declares a financial emergency in the state, where such financial emergency shall be deemed to exist only if the revenue collection in the most recently completed fiscal year decreased by three percent or more below the revenue estimate for such fiscal year or the state experiences three consecutive months of declining revenues during the current fiscal year, the Governor by executive order may temporarily suspend the dedication of any revenues enacted pursuant to this subparagraph, in whole or in part, and shall appropriate such revenues to maintain the fiscal integrity of the state. Such executive order and associated suspension and appropriation of dedicated revenues shall remain in effect until the fifth day of the session of the General Assembly immediately following the execution of such executive order. Any previously dedicated revenues which remain unspent as of the fifth day of such session, may be appropriated in a supplemental appropriations Act for that same fiscal year. The Governor shall not exercise this executive privilege more than three times during any ten consecutive fiscal-year period or if the General Assembly has acted pursuant to subparagraph (5)(B).
(B) In the event the Governor declares a financial emergency in the state as provided in subparagraph (5)(A) or where a majority vote of the members elected to each chamber of the General Assembly in a roll-call vote approves a joint resolution finding a financial emergency, which shall be deemed to exist only if the revenue collection in the most recently completed fiscal year decreased by three percent or more below the revenue estimate for such fiscal year or the state experiences three consecutive months of declining revenues during the current fiscal year, the General Assembly may temporarily suspend the dedication of revenues enacted pursuant to this subparagraph, in whole or part, and may appropriate such unspent revenues to maintain the fiscal integrity of the state. Such joint resolution shall not be effective for more than two consecutive fiscal years and may be adopted not more than three times in any ten consecutive fiscal-year period.

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

SECTION 2.

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

"(  ) YES Shall the Constitution of Georgia be amended so as to authorize the General Assembly to dedicate revenues derived from fees or taxes to the public purpose for which such fees or taxes were intended?"

(  ) NO

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

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