

ADOPTED

Representatives Watson of the 172nd, Tanner of the 9th, and Smyre of the 135th offer the following amendment:

1 *Amend the substitute to HB 105 (LC 39 2653S) by deleting all matter from line 1 to the end*
 2 *and replacing with the following:*

3 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
 4 taxation, so as to exempt from state income tax certain income received by taxpayers as
 5 payments from a federal disaster relief or assistance grant program administered by this state
 6 or its instrumentalities or the United States Department of Agriculture in connection with
 7 Hurricane Michael; to exempt from all sales and use taxes certain sales of transportation that
 8 are subject to an excise tax; to provide for a new excise tax on certain sales of transportation;
 9 to provide for the intended disposition of the proceeds of such tax; to provide for reporting
 10 of certain information; to provide for legislative intent; to provide for definitions, procedures,
 11 and conditions; to provide for a penalty; to provide for automatic repeal; to provide for
 12 quarterly reporting; to provide for authority to establish rules and regulations; to amend Code
 13 Section 50-18-72 of the Official Code of Georgia Annotated, relating to when public
 14 disclosure is not required under open records requirements, so as to exempt certain reports
 15 from public disclosure; to amend Article 7 of Chapter 2 of Title 40 and Article 3 of
 16 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to motor vehicle
 17 license fees and classes and excise tax on rooms, lodgings, and accommodations,
 18 respectively, so as to provide for the disbursement of certain fees; to provide for related
 19 matters; to provide for effective dates and applicability; to repeal conflicting laws; and for
 20 other purposes.

21 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

22 **PART I**

23 **SECTION 1-1.**

24 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 25 amended in subsection (a) of Code Section 48-7-27, relating to the computation of taxable
 26 net income, by adding a new paragraph to read as follows:

27 "(11.2) For taxable years beginning on or after January 1, 2019, and ending on or before
 28 December 31, 2023, income received as payments from a federal disaster relief or
 29 assistance grant program administered by this state or its instrumentalities or the United
 30 States Department of Agriculture, if such federal grant program was established

31 specifically to address agricultural losses suffered due to Hurricane Michael which was
32 a weather event declared to be a major disaster in this state by the President of the United
33 States during the 2018 calendar year, to the extent such income is included in federal
34 adjusted gross income or federal taxable income."

35 **PART II**
36 **SECTION 2-1.**

37 Said title is further amended in Code Section 48-8-3, relating to exemptions from state sales
38 and use tax, by revising paragraph (25) as follows:

39 "(25) Transportation that is subject to the tax imposed by Article 8 of Chapter 13 of this
40 title Reserved;"

41 **SECTION 2-2.**

42 Said title is further amended by adding a new article to Chapter 13, relating to specific,
43 business, and occupation taxes, to read as follows:

44 "ARTICLE 8

45 48-13-140.

46 As used in this article, the term:

47 (1) 'For-hire ground transport service provider' means a limousine carrier, ride share
48 network service, taxi service, and transportation referral service as such terms are defined
49 in Code Section 40-1-190.

50 (2) 'For-hire ground transport trip' means any request for a journey by passenger vehicle
51 as such term is defined in Code Section 40-8-76.1 provided by a for-hire ground transport
52 service provider for which an individual is charged a fee, whether such journey was
53 completed or not.

54 (3) 'Shared for-hire ground transport trip' means any for-hire ground transport trip in
55 which an individual has been matched with another individual by a for-hire ground
56 transport service provider for purposes of such journey.

57 (4) 'Transit' means regular, continuing shared-ride or shared-use surface transportation
58 services that are made available by or funded by a public entity or quasi-public entity and
59 are open to the general public or open to a segment of the general public defined by age,
60 disability, or low income. Such term includes services or systems operated by or under
61 contract with the state, a state agency or authority, a local government, a community
62 improvement district, or any other similar entity of this state and all accompanying

63 infrastructure and services necessary to provide access to these modes of transportation.
 64 Such term excludes charter or sightseeing services; school bus services; courtesy shuttle
 65 and intrafacility or terminal services; limousine carriers; and ride share network services,
 66 transportation referral services, and taxi services as such terms are defined in Chapter 1
 67 of Title 40 and which are not paid for by a public entity.

68 (5) 'Transit projects' means a capital project to establish, enhance, maintain, or improve
 69 transit.

70 (6) 'Transit provider' means the Department of Transportation, the Atlanta-region Transit
 71 Link 'ATL' Authority, or a system providing transit or a jurisdiction operating such a
 72 system that receives federal transit formula funding.

73 48-13-141.

74 (a) On and after April 1, 2020, an excise tax in the amount of 50¢ shall be levied upon any
 75 for-hire ground transport trip and 25¢ upon any shared for-hire ground transport trip. Such
 76 excise tax shall be collected and remitted by the for-hire ground transport service provider
 77 itself and not the vehicle driver. Such excise tax shall be administered, collected, and due
 78 and payable in the same manner as would otherwise be required by the tax imposed under
 79 Article 1 of Chapter 8 of this title.

80 (b) The department shall annually adjust the amount of the excise tax levied pursuant to
 81 subsection (a) of this Code section to reflect the effect of annual inflation or deflation for
 82 the cost of living that consumers in this state experienced on average during the
 83 immediately preceding calendar year in accordance with rules and regulations. Such rules
 84 and regulations may use for this purpose the Consumer Price Index for All Urban
 85 Consumers rate published by the Bureau of Labor Statistics of the United States
 86 Department of Labor or any other similar index established by the federal government, if
 87 the department determines that such federal index reflects the effect of inflation and
 88 deflation for the cost of living that consumers in this state experienced on average during
 89 the preceding calendar year.

90 (c) It is the intention of the General Assembly, subject to appropriations, that the proceeds
 91 of the tax levied pursuant to subsection (a) of this Code section shall be appropriated to a
 92 transit provider to be used exclusively for transit projects.

93 (d) If the amount collected under this Code section is ever not appropriated for a fiscal
 94 year as provided by subsection (c) of this Code section, as determined jointly by the House
 95 Budget and Research Office and the Senate Budget and Evaluation Office, then the amount
 96 levied shall be reduced by 50 percent. Upon the conclusion of a second fiscal year in
 97 which the amount collected is not so appropriated, this Code section shall stand repealed
 98 and reserved, and such fees shall cease to be levied on the date the appropriations Act for

99 such fiscal year becomes effective. Such budget offices shall certify any such lack of
 100 appropriations to the Code Revision Commission for purposes of updating the Code in
 101 accordance with this subsection.

102 48-13-142.

103 Any for-hire ground transport service provider that knowingly and willfully violates the
 104 requirements of this article shall be assessed a civil penalty of not more than \$10,000.00
 105 in addition to the amount of tax due.

106 48-13-143.

107 Each for-hire ground transport service provider shall submit a quarterly report that
 108 identifies the number of for-hire ground transport trips provided by county of origin and
 109 destination to the department, the Atlanta-region Transit Link 'ATL' Authority, and the
 110 Department of Transportation. All such reports shall be treated as confidential and shall
 111 not be subject to Article 4 of Chapter 18 of Title 50, relating to open records.

112 48-13-144.

113 The department is authorized to adopt rules and regulations necessary for the enforcement
 114 and implementation of the provisions of this article."

115 **SECTION 2-3.**

116 Code Section 50-18-72 of the Official Code of Georgia Annotated, relating to when public
 117 disclosure is not required under open records requirements, is amended by revising
 118 paragraphs (49) and (50) of and adding a new paragraph to subsection (a) to read as follows:

119 "(49) Data, records, or information acquired by the Commissioner of Labor or the
 120 Department of Labor as part of any investigation required pursuant to Code Section
 121 39-2-18, relating to minors employed as actors or performers; ~~or~~

122 (50) Held by the Georgia Superior Court Clerks' Cooperative Authority or any other
 123 public or private entity for and on behalf of a clerk of superior court; provided, however,
 124 that such records may be obtained from a clerk of superior court unless otherwise
 125 exempted from disclosure; or

126 (51) Reports submitted to the Department of Revenue, the Atlanta-region Transit Link
 127 'ATL' Authority, or the Department of Transportation by a for-hire ground transport
 128 service provider as required pursuant to Code Section 48-13-143."

PART III
SECTION 3-1.

Article 7 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to motor vehicle license fees and classes, is amended by revising Code Section 40-2-151.1, relating to highway impact fees for heavy vehicles and use of funds, as follows:

"40-2-151.1.

(a) As used in this Code section, the term: ~~'transportation purposes' means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including general obligation debt and other multiyear obligations issued to finance such purposes.~~

(1) 'Transportation purposes' means activities incident to providing and maintaining an adequate system of public roads and bridges in this state and for grants to counties for road construction and maintenance.

(2) 'Transit' means regular, continuing shared-ride or shared-use surface transportation services that are made available by or funded by a public entity or quasi-public entity and are open to the general public or open to a segment of the general public defined by age, disability, or low income. Such term includes services or systems operated by or under contract with the state, a state agency or authority, a local government, a community improvement district, or any other similar entity of this state and all accompanying infrastructure and services necessary to provide access to these modes of transportation. Such term excludes charter or sightseeing services; school bus services; courtesy shuttle and intrafacility or terminal services; limousine carriers; and ride share network services, transportation referral services, and taxi services as such terms are defined in Chapter 1 of Title 40 and which are not paid for by a public entity.

(3) 'Transit projects' means and includes purposes to establish, enhance, operate, and maintain, or improve access to transit, including the issuance of grants for the provision of transit, the issuance of general obligation debt and other multiyear obligations to finance such projects, the financing of operations and maintenance of such projects once constructed, and the contracted purchase of transit from providers without direct capital investment.

(b) In conjunction with the payment of fees for the licensing of the operation of vehicles pursuant to Code Section 40-2-151, certain heavy vehicles registered in Georgia shall pay a highway impact fee. The annual fees shall be as follows for each such vehicle registered:

- 164 (1) 15,500 lbs. up to 26,000 lbs. \$ 50.00
- 165 (2) Greater than 26,001 lbs. 100.00

166 (c) It is the intention of the General Assembly, subject to appropriations, that the fees
 167 collected pursuant to subsection (b) of this Code section shall be made available and used
 168 exclusively for transportation purposes in this state with up to 10 percent of the fees
 169 collected to be appropriated for transit projects.

170 (d) If the amount collected under this Code section is ever not appropriated for a fiscal
 171 year as provided by subsection (c) of this Code section, as determined jointly by the House
 172 Budget and Research Office and the Senate Budget and Evaluation Office, then the amount
 173 collected shall be reduced by 50 percent. Upon the conclusion of a second fiscal year in
 174 which an amount is not so appropriated, this Code section shall stand repealed and
 175 reserved, and such fees shall cease to be collected, on the date the appropriations Act for
 176 such fiscal year becomes effective. Such budget offices shall certify any such lack of
 177 appropriation to the Code Revision Commission for purposes of updating the Code in
 178 accordance with this subsection."

179 **SECTION 3-2.**

180 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
 181 excise tax on rooms, lodgings, and accommodations, is amended by revising Code Section
 182 48-13-50.3, relating to additional tax imposed by innkeepers, forms for reporting, use of
 183 funds from additional taxes, and provisions for termination, as follows:

184 "48-13-50.3.

185 (a) As used in this Code section, the term:

186 (1) 'Extended stay rental' means providing for value to the public a hotel or motel room
 187 for longer than 30 consecutive days to the same customer.

188 (2) 'Innkeeper' means any person who is subject to taxation under this article for the
 189 furnishing for value to the public a hotel or motel room.

190 (3) 'Transportation purposes' means ~~and includes roads, bridges, public transit, rails,~~
 191 ~~airports, buses, seaports, including without limitation road, street, and bridge purposes~~
 192 ~~pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all~~
 193 ~~accompanying infrastructure and services necessary to provide access to these~~
 194 ~~transportation facilities, including general obligation debt and other multiyear obligations~~
 195 ~~issued to finance such purposes~~ activities incident to providing and maintaining an
 196 adequate system of public roads and bridges in this state and for grants to counties for
 197 road construction and maintenance.

198 (4) 'Transit' means regular, continuing shared-ride or shared-use surface transportation
 199 services that are made available by or funded by a public entity or quasi-public entity and

200 are open to the general public or open to a segment of the general public defined by age,
 201 disability, or low income. Such term includes services or systems operated by or under
 202 contract with the state, a state agency or authority, a local government, a community
 203 improvement district, or any other similar entity of this state and all accompanying
 204 infrastructure and services necessary to provide access to these modes of transportation.
 205 Such term excludes charter or sightseeing services; school bus services; courtesy shuttle
 206 and intrafacility or terminal services; limousine carriers; and ride share network services,
 207 transportation referral services, and taxi services as such terms are defined in Chapter 1
 208 of Title 40 and which are not paid for by a public entity.

209 (5) 'Transit projects' means and includes purposes to establish, enhance, operate, and
 210 maintain, or improve access to transit, including the issuance of grants for the provision
 211 of transit, the issuance of general obligation debt and other multiyear obligations to
 212 finance such projects, the financing of operations and maintenance of such projects once
 213 constructed, and the contracted purchase of transit from providers without direct capital
 214 investment.

215 (b) On or after July 1, 2015, each innkeeper in this state shall charge a \$5.00 per night fee
 216 to the customer, unless it is an extended stay rental, for each calendar day a hotel or motel
 217 room is rented or leased. The innkeeper shall collect the fee at the time the customer pays
 218 for the rental or lease of such hotel or motel room. The innkeeper collecting the fee shall
 219 remit the fee on a monthly basis to the department.

220 (c) The commissioner shall promulgate and make available forms for the use of innkeepers
 221 to assist in compliance with this Code section. The commissioner shall promulgate rules
 222 and regulations as necessary to implement and administer the provisions of this Code
 223 section.

224 (d) It is the intention of the General Assembly, subject to appropriations, that the fees
 225 collected pursuant to subsection (b) of this Code section shall be made available and used
 226 exclusively for transportation purposes in this state with up to 10 percent of the fees
 227 collected to be appropriated for transit projects.

228 (e) If the amount collected under this Code section is ever not appropriated for a fiscal year
 229 as provided by subsection (d) of this Code section, as determined jointly by the House
 230 Budget and Research Office and the Senate Budget and Evaluation Office, then the amount
 231 collected shall be reduced by 50 percent. Upon the conclusion of a second fiscal year in
 232 which the amount collected is not so appropriated, this Code section shall stand repealed
 233 and reserved, and such fees shall cease to be collected, on the date the appropriations Act
 234 for such fiscal year becomes effective. Such budget offices shall certify any such lack of
 235 appropriation to the Code Revision Commission for purposes of updating the Code in
 236 accordance with this subsection."

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PART IV

238

SECTION 4-1.

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This Act shall become effective upon its approval by the Governor or upon its becoming law

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without such approval; provided, however, that Part 2 of this Act shall become effective on

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April 1, 2020, and shall apply to sales of transportation on or after April 1, 2020.

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SECTION 4-2.

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