

Senate Resolution 214

By: Senators Ginn of the 47th, Still of the 48th, Robertson of the 29th, Kennedy of the 18th, Williams of the 25th and others

**ADOPTED SENATE**

**A RESOLUTION**

1 Creating the Joint Study Committee on Local Option Sales Tax and Service Delivery  
2 Strategy; and for other purposes.

3 WHEREAS, the local option sales tax (LOST) is an important funding mechanism for  
4 counties and cities, and service delivery strategy (SDS) is an important local government  
5 service allocation mechanism for counties and cities; and

6 WHEREAS, LOST distribution certificates are required to be renegotiated by counties and  
7 cities every ten years after the completion of the decennial census and SDS also requires  
8 periodic renegotiations; and

9 WHEREAS, these renegotiations are often contentious and pit counties and cities against one  
10 another, which is harmful to their residents; and

11 WHEREAS, these difficulties are frequently documented in the media, providing evidence  
12 of the disagreement between counties and cities; and

13 WHEREAS, dozens of counties and cities went to mediation during the 2022 renegotiations  
14 in an effort to resolve their differences; and

15 WHEREAS, revisions are needed to the LOST, SDS, and other local sales tax statutes which  
16 require negotiations between local governments to help resolve these issues when counties  
17 and cities are at an impasse; and

18 WHEREAS, it would be beneficial for the General Assembly to examine these issues and  
19 provide additional guidance to local governments on how to resolve LOST, SDS, and other  
20 local sales tax disputes in the future.

21 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF  
22 GEORGIA:

23 (1) **Creation of joint study committee.** There is created the Joint Study Committee on  
24 Local Option Sales Tax and Service Delivery Strategy.

25 (2) **Members and officers.**

26 (A) The committee shall be composed of ten members.

27 (B) The President of the Senate shall appoint:

28 (i) Three members of the Senate, which shall include the chairperson of the Senate  
29 State and Local Governmental Operations Committee, and shall designate one such  
30 member as cochairperson of the committee;

31 (ii) A serving county commissioner from a county levying a LOST; and

32 (iii) A mayor of a city within a county levying a LOST.

33 (C) The Speaker of the House of Representatives shall appoint:

34 (i) Three members of the House of Representatives, which shall include the  
35 chairperson of the House Committee on Governmental Affairs, and shall designate one  
36 such member as cochairperson of the committee;

37 (ii) A serving county commissioner from a county levying a LOST; and

38 (iii) A mayor of a city within a county levying a LOST.

39 (3) **Powers and duties.** The committee shall undertake a study of the conditions, needs,  
40 issues, and problems mentioned above or related thereto and recommend any action or  
41 legislation which the committee deems necessary or appropriate.

42 (4) **Meetings.** The cochairpersons shall call all meetings of the committee. The  
43 committee may conduct such meetings at such places and at such times as it may deem  
44 necessary or convenient to enable it to exercise fully and effectively its powers, perform  
45 its duties, and accomplish the objectives and purposes of this resolution.

46 (5) **Committee assistance.** Officials and staff of the Association County Commissioners  
47 of Georgia and the Georgia Municipal Association, as well as affected local government  
48 officials and staff, are requested and encouraged to assist the committee in performing its  
49 duties and accomplishing the objectives and purposes of this resolution.

50 (6) **Allowances, expenses, and funding.**

51 (A) The legislative members of the committee shall receive the allowances provided for  
52 in Code Section 28-1-8 of the Official Code of Georgia Annotated.

53 (B) Members of the committee who are state officials, other than legislative members,  
54 or state employees shall receive no compensation for their services on the committee, but  
55 they may be reimbursed for expenses incurred by them in the performance of their duties  
56 as members of the committee in the same manner as they are reimbursed for expenses in  
57 their capacities as state officials or employees.

58 (C) Members of the committee who are not legislators, state officials, or state employees  
59 shall receive a daily expense allowance in an amount the same as that specified in  
60 subsection (b) of Code Section 45-7-21 of the Official Code of Georgia Annotated, as  
61 well as the mileage or transportation allowance authorized for state employees.

62 (D) The allowances and expenses authorized by this resolution shall not be received by  
63 any member of the committee for more than five days unless additional days are  
64 authorized. Funds necessary to carry out the provisions of this resolution shall come  
65 from funds appropriated to the Senate and the House of Representatives; except that

66 funds for the reimbursement of the expenses of state officials, other than legislative  
67 members, and state employees shall come from funds appropriated to or otherwise  
68 available to their respective agencies.

69 **(7) Report.**

70 (A) In the event the committee adopts any specific findings or recommendations that  
71 include suggestions for proposed legislation, the cochairpersons shall file a report of the  
72 same prior to the date of abolishment specified in this resolution, subject to  
73 subparagraph (C) of this paragraph.

74 (B) In the event the committee adopts a report that does not include suggestions for  
75 proposed legislation, the cochairpersons shall file the report, subject to subparagraph (C)  
76 of this paragraph.

77 (C) No report shall be filed unless the same has been approved prior to the date of  
78 abolishment specified in this resolution by majority vote of a quorum of the committee.  
79 A report so approved shall be signed by the cochairpersons of the committee and filed  
80 with the Secretary of the Senate and the Clerk of the House of Representatives.

81 (D) In the absence of an approved report, the cochairpersons may file with the Secretary  
82 of the Senate and the Clerk of the House of Representatives copies of the minutes of the  
83 meetings of the committee in lieu thereof.

84 **(8) Abolishment.** The committee shall stand abolished on December 1, 2023.