

The House Committee on Transportation offers the following substitute to HB 1377:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to prohibit the use of special district mass transportation sales and use
3 taxes for the provision of free or reduced fares for public transit services; to provide for time
4 limits upon the recalling of an election for approval of special districts for transit purposes
5 sales and use tax (Transit SPLOST) within nonattainment areas upon failure to approve; to
6 provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
10 taxes, is amended in Code Section 48-8-260, relating to definitions relative to special district
11 mass transportation sales and use tax, by revising paragraph (4) as follows:

12 "(4) 'Transportation purposes' means and includes:

13 (A) Roads, bridges, public transit, rails, airports, buses, seaports, including without
14 limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b)
15 of Code Section 48-8-121, and all accompanying infrastructure and services necessary
16 to provide access to ~~these~~ such transportation facilities, including new general

H. B. 1377 (SUB)

17 obligation debt and other multiyear obligations issued to finance such purposes but
18 excluding purposes of providing free or reduced fares for public transit services;

19 (B) The retirement of previously incurred general obligation debt with respect only to
20 such purposes as identified in subparagraph (A) of this paragraph;

21 (C) A capital outlay project or projects under subparagraph (a)(1)(M) of Code Section
22 48-8-111, with respect only to such purposes as identified in subparagraph (A) of this
23 paragraph; or

24 (D) Any combination of two or more of the foregoing."

25 **SECTION 2.**

26 Said chapter is further amended in Code Section 48-8-269.46, relating to ballot question,
27 expenses of election, resubmission of question, and general obligation debt for special
28 districts within nonattainment areas relative to special districts for transit purposes sales and
29 use tax (Transit SPLOST), by revising subsection (c) as follows:

30 "(c) Where such question is not approved by the voters, the county may resubmit such
31 question ~~from time to time~~ upon compliance with the requirements of this article and after
32 the passage of eight years from the date the special election was previously held."

33 **SECTION 3.**

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