

## COMMITTEE OF CONFERENCE SUBSTITUTE TO HR 206

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that state sales and use tax  
 2 collected on sales of motor fuels not otherwise exempted by general law shall be  
 3 appropriated for funding the State Transportation Corridor Fund; to authorize the General  
 4 Assembly to allocate and specify and direct the use of such funds by general law; to provide  
 5 for a 1 percent regional local option sales and use tax for a specified period of time to fund  
 6 specific transportation projects; to provide for procedures, conditions, and limitations; to  
 7 provide for other matters relative to the foregoing; to provide for the submission of this  
 8 amendment for ratification or rejection; and for other purposes.

9 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## SECTION 1.

10 Article III, Section IX, Paragraph VI of the Constitution is amended by revising  
 11 subparagraph (b) as follows:  
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13 "(b)(1) An amount equal to all money derived from motor fuel taxes received by the  
 14 state in each of the immediately preceding fiscal years, less the amount of refunds,  
 15 rebates, and collection costs authorized by law, is hereby appropriated for the fiscal year  
 16 beginning July 1, of each year following, for all activities incident to providing and  
 17 maintaining an adequate system of public roads and bridges in this state, as authorized  
 18 by laws enacted by the General Assembly of Georgia, and for grants to counties by law  
 19 authorizing road construction and maintenance, as provided by law authorizing such  
 20 grants. Said sum is hereby appropriated for, and shall be available for, the aforesaid  
 21 purposes regardless of whether the General Assembly enacts a general appropriations  
 22 Act; and said sum need not be specifically stated in any general appropriations Act passed  
 23 by the General Assembly in order to be available for such purposes. However, this shall  
 24 not preclude the General Assembly from appropriating for such purposes an amount  
 25 greater than the sum specified above for such purposes. The expenditure of such funds  
 26 shall be subject to all the rules, regulations, and restrictions imposed on the expenditure  
 27 of appropriations by provisions of the Constitution and laws of this state, unless such

28 provisions are in conflict with the provisions of this ~~paragraph~~. ~~And subparagraph;~~  
 29 provided, however, that the proceeds of the tax hereby appropriated shall not be subject  
 30 to budgetary reduction. In the event of invasion of this state by land, sea, or air or in case  
 31 of a major catastrophe so proclaimed by the Governor, said funds may be utilized for  
 32 defense or relief purposes on the executive order of the Governor.

33 (2) An amount equal to the state sales and use tax collected on sales of motor fuels for  
 34 the purpose of propelling motor vehicles on the public roads of this state not otherwise  
 35 exempted by general law shall be appropriated for funding the State Transportation  
 36 Corridor Fund. The procedures for expenditure of such funds shall be as provided in  
 37 general law, subject to all the rules, regulations, and restrictions imposed on the  
 38 expenditure of appropriations by provisions of the Constitution and laws of this state,  
 39 unless such provisions are in conflict with the provisions of this subparagraph; provided,  
 40 however, that the proceeds of the tax hereby appropriated shall not be subject to  
 41 budgetary reduction. In the event of invasion of this state by land, sea, or air or in case  
 42 of a major catastrophe so proclaimed by the Governor, said funds may be utilized for  
 43 defense or relief purposes on the executive order of the Governor."

## 44 SECTION 2.

45 The Constitution is amended by adding at the end of Article IX, Section IV a new Paragraph  
 46 V to read as follows:

47 "Paragraph V. **Regional Local Option Transportation Tax.** (a) The General Assembly  
 48 is authorized to provide by general law for a regional local option transportation sales and  
 49 use tax of up to 1 percent to fund transportation projects. Such general law shall provide  
 50 for the manner and method of imposing the tax and shall provide for all of the following:

51 (1) The duration and exemptions of the tax levied under this Paragraph;

52 (2) The levy of a tax under this Paragraph by the county governing authority  
 53 participating in a special transportation district if such tax is approved in a referendum;

54 (3) The qualifying transportation projects to be funded by the tax levied under this  
 55 Paragraph, including but not limited to roads, freight and passenger rail, bridges, airports,  
 56 public transit, buses, seaports, and all accompanying infrastructure and services;

57 (4) The management and expenditure of the funds collected under any tax levied  
 58 pursuant to this Paragraph;

59 (5) The creation of special transportation districts;

60 (6) Prior to calling for any referendum to levy the tax under this Paragraph, the  
 61 developing and publishing of a list of transportation projects to be funded within the  
 62 special transportation district;

