

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

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

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

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

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

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

28 (3) Any general law enacted pursuant to this subparagraph shall not be subject to the
29 limitations of Article III, Section IX, Paragraph IV(c), relating to the lapsing of funds;
30 Article III, Section IX, Paragraph VI(a), relating to allocation of proceeds; or Article VII,
31 Section III, Paragraph II(a), relating to payment into the general fund of the state treasury.

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

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

49 (A) In the event the Governor declares a financial emergency in the state, where such
50 financial emergency shall be deemed to exist only if the revenue collection in the most
51 recently completed fiscal year decreased by three percent or more below the revenue
52 estimate for such fiscal year or the state experiences three consecutive months of
53 declining revenues during the current fiscal year, the Governor by executive order may
54 temporarily suspend the dedication of any revenues enacted pursuant to this
55 subparagraph, in whole or in part, and shall appropriate such revenues to maintain the
56 fiscal integrity of the state. Such executive order and associated suspension and
57 appropriation of dedicated revenues shall remain in effect until the fifth day of the
58 session of the General Assembly immediately following the execution of such
59 executive order. Any previously dedicated revenues which remain unspent as of the
60 fifth day of such session, may be appropriated in a supplemental appropriations Act for
61 that same fiscal year. The Governor shall not exercise this executive privilege more
62 than three times during any ten consecutive fiscal-year period or if the General
63 Assembly has acted pursuant to subparagraph (5)(B).

64 (B) In the event the Governor declares a financial emergency in the state as provided
 65 in subparagraph (5)(A) or where a majority vote of the members elected to each
 66 chamber of the General Assembly in a roll-call vote approves a joint resolution finding
 67 a financial emergency, which shall be deemed to exist only if the revenue collection in
 68 the most recently completed fiscal year decreased by three percent or more below the
 69 revenue estimate for such fiscal year or the state experiences three consecutive months
 70 of declining revenues during the current fiscal year, the General Assembly may
 71 temporarily suspend the dedication of revenues enacted pursuant to this subparagraph,
 72 in whole or part, and may appropriate such unspent revenues to maintain the fiscal
 73 integrity of the state. Such joint resolution shall not be effective for more than two
 74 consecutive fiscal years and may be adopted not more than three times in any ten
 75 consecutive fiscal-year period.

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

83 **SECTION 2.**

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

87 "() YES Shall the Constitution of Georgia be amended so as to authorize the General
 88 Assembly to dedicate revenues derived from fees or taxes to the public
 89 () NO purpose for which such fees or taxes were intended?"

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