

## COMMITTEE OF CONFERENCE SUBSTITUTE TO SR 845

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to  
 2 provide by general law for a local option sales and use tax for transportation purposes; to  
 3 provide for procedures, conditions, and limitations; to provide for other matters relative to  
 4 the foregoing; to provide for the submission of this amendment for ratification or rejection;  
 5 and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## 7 SECTION 1.

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

10 "Paragraph V. *Local Option Transportation Tax.* (a) The General Assembly is  
 11 authorized to provide by general law for a local option transportation sales and use tax to  
 12 fund transportation purposes. Such general law shall provide for the manner and method  
 13 of imposing the tax and may provide for any or all of the following with respect to such  
 14 tax:

- 15 (1) The rate, duration, and exemptions;  
 16 (2) The levy of such tax by a county upon approval in a referendum;  
 17 (3) The levy of such tax by the governing authority of each county participating in a  
 18 region if approved in a referendum; and  
 19 (4) The qualifying transportation purposes.

20 (b) The tax imposed pursuant to this Paragraph shall not be subject to and shall not count  
 21 with respect to any general law limitation regarding the maximum amount of local sales  
 22 and use taxes which may be levied in any jurisdiction in this state."

## 23 SECTION 2.

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

