* Transportation SPLOST (2017-2021)

(Mayor's Meeting 3/31/16)

Goals for Today's Meeting

Explain SB 369

Do we move forward on this TSPLOST effort in 2016?(Fulton County portion only)

Do we use max rate of 0.75%?

Do we distribute funds based on Population Only?

What is status of project selection? (have each Mayors give update)

Discuss the signing of Intergovernmental Agreement

Discuss the Call for Referendum

How does SB 369 create a special district within Fulton County?

Creates a special district for just Fulton County as a whole and a special district for City of Atlanta. The special district for COA is based on it geographic boundaries including the portion in DeKalb County.

'Metropolitan Municipality' = City of Atlanta

'Metropolitan County' minus 'Metropolitan Municipality' = Fulton County outside of COA

Is there a maximum tax rate?

The max rate in the City of Atlanta is 0.5%. Under SB 369, the City of Atlanta is allowed up to 0.5 cents for MARTA. The combined tax can be no more than 1.0%.

The max rate for Fulton County outside COA is 0.75%. While there is no current legislation that allows for additional tax, this bill limits any future increases to 0.25%.

How much money will be raised with a sales tax?

Assuming the maximum special district sales rate of 0.75% is leveraged for five years, the area of Fulton County outside the City of Atlanta will generate approximately **$500-$600** million from April of 2017 to March of 2022.

Assuming the maximum special district sales rate of 0.50% is leveraged for five years, the City of Atlanta will generate approximately **$280-$320** million from April of 2017 to March of 2022.

ESTIMATED 'FULTON OUTIDE COA' TSPLOST FORMULA ALLOCATIONS

Formula Factor = (Local Gov. Pop./County Pop.)

Jurisdiction Formula Amount = Formula Factor x Revenue Projection

Jurisdiction	Total Population (Outside Atlanta)	% of County Population	0.75% TSPLOST 5-Year Revenue
ALPHARETTA	63,038	11.04%	$ 62,736,751
CHATTAHOOCHEE HILLS	2,610	0.46%	$ 2,597,527
COLLEGE PARK	13,290	2.33%	$ 13,226,489
EAST POINT	35,488	6.22%	$ 35,318,409
FAIRBURN	13,696	2.40%	$ 13,630,549
HAPEVILLE	6,669	1.17%	$ 6,637,130
JOHNS CREEK	83,102	14.56%	$ 82,704,869
MILTON	36,662	6.42%	$ 36,486,798
MOUNTAIN PARK	557	0.10%	$ 554,338
PALMETTO	4,437	0.78%	$ 4,415,796
ROSWELL	94,089	16.48%	$ 93,639,364
SANDY SPRINGS	101,908	17.85%	$ 101,420,998
UNION CITY	20,427	3.58%	$ 20,329,383
FULTON (UNINCORPORATED)	94,888	16.62%	$ 94,434,545
Totals	**570,861**	**100.00%**	**$ 568,132,946**

Does the Georgia Code require that we spend money in a certain manner?

If an intergovernmental agreement is reached, a minimum of 30% of revenue generated must be consistent with the Statewide Strategic Transportation Plan (SSTP). SSTP is a policy document and does not include an exhaustive list of projects.

Because the SSTP identifies a broad range of supportive strategies and programs, many projects will be consistent with the SSTP. For example, projects that would be considered consistent include interchange projects, safety projects, and operational improvement projects. Meeting the 30% requirement should be easily accomplished.

Will there be Project Criteria?

Projects will be chosen by each of the municipal jurisdictions and unincorporated Fulton County. The manner in which the projects will be chosen will be entirely up to each jurisdiction. It is proposed that general project criteria be used by each jurisdiction and that these criteria be adopted by the Mayors and Commissioners at regular Mayor's meeting.

- Roadway Capital Expansion Projects
- System State of Good Repair
- Safety and Operational
- System Efficiency/Travel Demand Management/Transit
- Freight and Economic Development

The **Final Project Master List** will be a summation of each jurisdiction's list combined together. This Master List will be included in an intergovernmental agreement.

Per code, an intergovernmental agreement has to be reached on levying the tax, the rate of the tax and a project list.

How does a referendum get called?

A formal meeting is called by the BOC inviting each city by written notice. The referendum will only be considered if qualified municipalities and county representing 60% of the population of the portion of Fulton outside the City of Atlanta agree to move forward.

A similar process is in play for the City of Atlanta except the City Council approves the list of projects to move forward to the Fulton County Board of Commissioners.

The referendum will then be signed by the Fulton Board of Commissioners unless a super majority (5 votes) of the Board of Commissioners vote NOT to move the referendum forward. In the case of City of Atlanta, Fulton County Board still signs the resolution since they have more of City in regards to geographic area than DeKalb County.

What is included in the referendum forwarded to Election Superintendent?

- Specific transportation purposes to be funded
- The approximate cost of the transportation purposes
- Maximum amount of net proceeds to be raised by the tax
- Maximum amount of time in calendar years
- Rate of tax
- A list of projects and purposes

What details should be in final T-SPLOST Intergovernmental Agreement?

- *A list of the projects and purposes qualifying*
- *The estimated or projected dollar amounts allocated for each transportation purpose from proceeds from the tax*
- *The procedures for distributing proceeds from the tax to qualified municipalities*
- *A schedule for distributing proceeds from the tax to qualified municipalities which shall include the priority or order in which transportation purposes will be fully or partially funded*
- *A provision that all transportation purposes included in the agreement shall be funded from proceeds from the tax except as otherwise agreed*
- *A provision that proceeds from the tax shall be maintained in separate accounts and utilized exclusively for the specified purposes*
- *Record-keeping and audit procedures necessary to carry out the purposes of this article; and*
- *Such other provisions as the county and qualified municipalities choose to address.*

What happens if collections differ from projections?

It is suggested that a tiered process be used:
Tier I Projects - Projects that are based on 85% of Revenue projections

Tier II Projects - Projects that are based on revenue above 85% of the projections up to 100%

Tier III Projects - Projects that can be built if revenue exceeds 100% of projections.

Once passed, how will oversight occur?

Fulton County and the cities could create a Fulton Transportation Investment Citizen's Oversight Council. This Council would oversee the progress and implementation of the program. They would furnish annual reports to the Board of Commissioners and each Mayor of the cities within the County.

It is recommended that the Council consist of 15 total members with one appointee for each Mayor and one member appointed by the Fulton County Chairman. It is recommended that there will not be any elected official from within the County or municipalities represented.

The Annual Report will include a complete list of projects and the progress of the projects. The Council would meet twice per year and will be paid a per diem for their service on the Council. This per diem would be paid from the proceeds of the Sales Tax.

What would the ballot question look like?

FULTON OUTSIDE CITY OF ATLANTA

Shall an additional ___ percent sales tax be collected in part of _____ County _____ for _____ years for the purpose of transportation improvements and congestion reduction?

*SAMPLE BALLOT: Shall an additional **0.75** percent sales tax be collected in part of **FULTON** County **OUTSIDE OF THE CITY OF ATLANTA** for **FIVE** years for the purpose of transportation improvements and congestion reduction?*

CITY OF ATLANTA

Shall an additional ___ percent sales tax be collected in the City of _____ for _____ years for the purpose of transportation improvements and congestion reduction?

*SAMPLE BALLOT: Shall an additional **0.5** percent sales tax be collected in the City of **ATLANTA** for **FIVE** years for the purpose of transportation improvements and congestion reduction?*

Can the tax be renewed at the end of the five (5) year period?

Yes, the tax can be renewed following the same process. This process can occur while the current tax is still being collected.

Will all the monies go to actual projects?

Yes, nearly all of funds will go to projects. However, there will be monies set aside for program management. Funds for Project engineering and Rights of Way will also be spent. Program management cost typically is in the range of 3%. Please note that the law does require that 1% be paid to the general fund of the state treasury in order to defray the cost of administration at the state treasury.

How can the money be spent?

Funds can only be spent on "transportation purposes". (See O.S.G.A 48-8-260(5))

(5) 'Transportation purposes' means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121(see below), and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including new general obligation debt and other multiyear obligations issued to finance such purposes. Such purposes shall also include the retirement of previously incurred general obligation debt with respect only to such purposes, but only if an intergovernmental agreement has been entered into under this article.

Code Section 48-8-121(b)(1)
If the resolution or ordinance calling for the imposition of the tax specified that the proceeds of the tax are to be used in whole or in part for capital outlay projects consisting of road, street, and bridge purposes, then authorized uses of the tax proceeds shall include:
(A) Acquisition of rights of way for roads, streets, bridges, sidewalks, and bicycle paths;
(B) Construction of roads, streets, bridges, sidewalks, and bicycle paths;
(C) Renovation and improvement of roads, streets, bridges, sidewalks, and bicycle paths, including resurfacing;
(D) Relocation of utilities for roads, streets, bridges, sidewalks, and bicycle paths;
(E) Improvement of surface-water drainage from roads, streets, bridges, sidewalks, and bicycle paths; and
(F) Patching, leveling, milling, widening, shoulder preparation, culvert repair, and other repairs necessary for the preservation of roads, streets, bridges, sidewalks, and bicycle paths.
(2) Storm-water capital outlay projects and drainage capital outlay projects may be funded pursuant to subparagraph (a)(1)(D) of Code Section 48-8-111 or in conjunction with road, street, and bridge capital outlay projects.

The code also does not directly address transit operations. However, it is felt that the text "and services" allows transit operations. Please note that a jurisdiction can also retire previously incurred general obligation debt with proceeds from the tax.

Are there items that are exempt from taxation?

Yes, there are six items that are exempt from taxation on the law. (see O.C.G.A 48-8-269.96(a) and 269.9993)

- *The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;*
- *The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;*
- *The sale or use of fuel that is used for propulsion of motor vehicles on the public highways;*
- *The sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale;*
- *The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2 for public mass transit; or*
- *The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1*

What about MARTA?

A sales tax for MARTA within the City of Atlanta is allowed under SB 369. Up to a 0.5 % sales tax that runs concurrent with the existing MARTA tax can be voted on in the Nov 8 election. For details on how the MARTA sales tax works, see SB 369. (Lines 19-119).

Proposed timeline

March 31	Discuss moving forward
April	Ratification of the general terms will later be incorporated into the IGA
Feb-May	Jurisdictions develop their list (4 months)
May 30	Jurisdiction lists are due
June 15	Complete Master List is sent to all jurisdictions
June 30	Intergovernmental Agreement discussed and signed at formal meeting (with proper 10 day notice)
Aug 3	Resolution signed by County and forwarded to Election Superintendent
Aug-Nov	Voter information campaign
Nov 8	VOTE

Transportation SPLOST (2017-2021)

For Both Fulton County outside City of Atlanta and City of Atlanta

Information Document (as of 3/28/16)

1. What is a T-SPLOST?

A Special Purpose Local Option Sales Tax (SPLOST) is a sales tax used to fund capital outlay projects proposed by the county government and municipal governments. A Transportation SPLOST is simply a sales tax where the capital outlays are intended for transportation purposes only.

2. What sales tax is currently being collected in Fulton County? Does the law allow for an additional tax?

Fulton County currently has several different 1% sales taxes.

E-SPLOST – Fulton County School funding – 1% (expires June 30, 2017)
LOST – Property Tax reduction – 1% (does not expire unless negotiation not reached)
MARTA - 1% (expires June 30, 2057 per HB 213)
MOST - COA has an existing sewer repair tax of 1% (Tax was renewed during the March 2016 primary)

Based on legislation passed in the 2015 General Assembly, the law now allows for an additional sales tax for transportation and this increase will NOT affect any other local sales and use tax. (See O.C.G.A 48-8-269.991 and 48-8-269.997)

3. How does SB 369 create a special district within Fulton County?

The bill creates a new Special District called the "metropolitan county special district". Only one county meets the definition as laid out under O.C.G.A 48-8-269.7. The code defines this special district as one of the jurisdictions that already has a MARTA tax and 80% of county is municipalized. Fulton County is the only county meeting those two definitions.

The bill then creates a new Special District called the "metropolitan municipality special district" under 48-8-269.995. The code defines this special district as one of the jurisdictions that already as a MARTA tax and represents 15% or more of the County geographically. The City of Atlanta is the only municipality meeting those two definitions. It is important to note that the boundary of this special district is coterminous with the geographic boundary of the City of Atlanta. Therefore, the district includes the portion of the City within DeKalb County.

The bill creates a tax area for Fulton County outside the COA by subtracting the "metropolitan municipal special district" from the "metropolitan county special district".

Metro Muni = City of Atlanta
Metro County minus Metro Muni = Fulton County outside of COA

4. When can the tax be implemented?

Collection will actually begin on the first day of the calendar quarter following an 80 day period after the vote. The referendum must be conducted during the next scheduled election following agreement on the project list. It is anticipated that the vote will occur in November of 2016 and collection will start on April 1, 2017. (See O.C.G.A 48-8-269.91(a)(1) and OCGA 48-8-269.997(a)(1))

5. Can the two areas described under question #3 call for different sales tax votes?

Yes. The bill specifically calls out that the City of Atlanta may vote for an up to 0.5 cents sales tax and the area outside the City of Atlanta within Fulton County may vote for an up to 0.75 cents sales tax. The rate can be less as long it is in increments of 0.05%. The two votes are totally independent of each other. [see O.C.G.A. 48-8-269.91(c) and 269.997(c)]

City of Atlanta = up to 0.5%
Fulton County outside COA = up to 0.75%

6. Is there a maximum tax rate?
The max rate in the City of Atlanta is 0.5%. Under SB 369, the City of Atlanta is allowed up to 0.5 cents for MARTA. The combined tax can be no more than 1.0%. (see O.C.G.A. 48-8-269.997(c)(2))
The max rate for Fulton County outside COA is 0.75%. While there is no current legislation that allows for additional tax, this bill limits any future increases to 0.25%. (see O.C.G.A. 48-8-269.91(c)(2))

7. How much money will be raised with a sales tax?
Assuming the maximum special district sales rate of 0.75% is leveraged for five years, the area of Fulton County outside the City of Atlanta will generate approximately **$500-$600** million from April of 2017 to March of 2022.
Assuming the maximum special district sales rate of 0.50% is leveraged for five years, the City of Atlanta will generate approximately **$280-$300** million from April of 2017 to March of 2022

Note: The estimates were generated by a Georgia State University Report produced by the Center for State and Local Finance and Fiscal Research Center and consultation with the Georgia Department of Revenue.

8. How long will the T-SPLOST last?
The tax ceases to be imposed on the earliest of the following dates: (See O.C.G.A 48-9-269.91(b) and O.C.G.A 48-8-269.997(b))

On the final day of the max period of time (5 years)
OR
The end of the calendar quarter that DOR Commissioner determines that the tax will have raised revenues sufficient to provide funds specified as the max amount of funds to be raised by the tax.

9. Can the tax be renewed at the end of the five (5) year period?
Yes, the tax can be renewed following the same process. This process can occur while the current tax is still being collected. (See O.C.G.A 48-9-269(c) and O.C.G.A 48-8-269.997(c))

10. How does a referendum get called?
Fulton County outside City of Atlanta (see O.C.G.A. 48-8-269.8) – A formal meeting is called by the BOC inviting each city by written notice. This meeting will be called to discuss the possible projects for inclusion in the referendum and the rate of the tax. It is contemplated that this meeting will occur in conjunction with the signing of the Intergovernmental Agreement. This formal meeting must be at least 30 days prior to the calling of the referendum by the Fulton County Board of Commissioners.

The referendum will only be considered if qualified municipalities and county representing 60% of the population of the portion of Fulton outside the City of Atlanta agree to move forward. A similar process is in play for the City of Atlanta except the City Council approves the list of projects to move forward to the Fulton County Board of Commissioners.

The referendum will then be signed by the Fulton Board of Commissioners unless a super majority (5 votes) of the Board of Commissioners vote NOT to move the referendum forward. In the case of City of Atlanta, Fulton County Board still signs the resolution since they have more of City in regards to geographic area than DeKalb County. The referendum then is submitted to Election Superintendent and includes the following:

Specific transportation purposes to be funded
The approximate cost of the transportation purposes
Maximum amount of net proceeds to be raised by the tax
Maximum amount of time in calendar years
Rate of tax
A list of projects and purposes

11. How can the money be spent?
Funds can only be spent on "transportation purposes". (See O.S.G.A 48-8-260(5))

> *(5) 'Transportation purposes' means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121(see below), and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including new general obligation debt and other multiyear obligations issued to finance such purposes. Such purposes shall also include the retirement of previously incurred general obligation debt with respect only to such purposes, but only if an intergovernmental agreement has been entered into under this article.*
>
> *Code Section 48-8-121(b)(1)*
> *If the resolution or ordinance calling for the imposition of the tax specified that the proceeds of the tax are to be used in whole or in part for capital outlay projects consisting of road, street, and bridge purposes, then authorized uses of the tax proceeds shall include:*
> *(A) Acquisition of rights of way for roads, streets, bridges, sidewalks, and bicycle paths;*
> *(B) Construction of roads, streets, bridges, sidewalks, and bicycle paths;*
> *(C) Renovation and improvement of roads, streets, bridges, sidewalks, and bicycle paths, including resurfacing;*
> *(D) Relocation of utilities for roads, streets, bridges, sidewalks, and bicycle paths;*
> *(E) Improvement of surface-water drainage from roads, streets, bridges, sidewalks, and bicycle paths; and*
> *(F) Patching, leveling, milling, widening, shoulder preparation, culvert repair, and other repairs necessary for the preservation of roads, streets, bridges, sidewalks, and bicycle paths.*
> *(2) Storm-water capital outlay projects and drainage capital outlay projects may be funded pursuant to subparagraph (a)(1)(D) of Code Section 48-8-111 or in conjunction with road, street, and bridge capital outlay projects.*

The code also does not directly address transit operations. However, it is felt that the text "and services" allows transit operations. Please note that a jurisdiction can also retire previously incurred general obligation debt with proceeds from the tax.

12. What happens if the T-SPLOST is passed?
In addition to congestion relief, there is a heavy emphasis on improving economic development, which should make Fulton County and its municipalities more competitive in attracting industry and relieving the tax burden on residential development. There are other opportunities to leverage local T-SPLOST funds with federal, state and other local (i.e. CID) dollars to bring even more needed projects to the county.

13. Does the tax cause GDOT to give less money to Fulton and COA?
No. The code specifically calls out that the proceeds of this tax are not subject to any balancing formulas used by GDOT. The Code also clearly states that the funds raised by TSPLOST shall in no way diminish the percentage of state or federal funds allocated to the Fulton County and COA. (See O.C.G.A 48-9-269.95 and O.C.G.A 48-8-269.9992)

14. Does the Georgia Code require that we spend money in a certain manner?
A minimum of 30% of revenue generated must be used on projects consistent with the Statewide Strategic Transportation Plan (SSTP). SSTP is a policy document and does not include an exhaustive list of projects. The SSTP outlines a series of statewide priorities and identifies several programs and/or plans which directly support those priorities. A handful of key projects are identified in various places throughout the document to illustrate how a program or plan may ultimately result in implementation of a specific project. Because the SSTP identifies a broad range of supportive strategies and programs, many projects will be consistent with the SSTP. For example, projects that would

be considered consistent include interchange projects, safety projects, and operational improvement projects. Meeting the 30% requirement should be easily accomplished. [see O.C.G.A 48-8-269.(c)920(D) and 269.995(b)(2)(D)]

15. Can other Counties or City of Atlanta partner with Fulton County?
While the current law does allow adjacent counties to cooperate and pass concurrent T-SPLOSTs; it does not allow two counties to have one consolidated sales tax managed together. Joint projects can be proposed but monies must be spent in county or district they are collected.

16. How are funds distributed and how will projects be selected?
Fulton County and the cities have a broad range of transportation projects and programs to choose from in identifying alternative scenarios. Comprehensive Transportation Plans (CTPs) are complete for the City of Atlanta, South Fulton and North Fulton. These plans, as well as other regional plans such as the Regional Transportation Plan, have been formally adopted by a variety of bodies. It is proposed that proceeds from the tax will be distributed based on population. The Code is silent on a distribution method. Other factors such as mileage and employment could also be used.

17. Will there be Project Criteria?
Projects will be chosen by each of the municipal jurisdictions and unincorporated Fulton County. The manner in which the projects will be chosen will be entirely up to each jurisdiction. It is proposed that general project criteria be used by each jurisdiction and that these criteria be adopted by the Mayors and Commissioners at regular Mayor's meeting. These criteria will help drive project selection such that a consistent theme exists across the entire county. It is also possible for a group of cities to combine monies for a project. For instance, if the north Fulton cities wanted to invest in a set of larger-scale projects that cross boundaries, they would simply work together on the funding of the project. Proposed Criteria is attached in the **Appendix** of this document. The **Final Project Master List** will be a summation of each jurisdiction's list combined together. This Master List will be included in an intergovernmental agreement.

18. Does the law address the project selection process?
No. There is a lot of flexibility in project selection. It is anticipated that each jurisdiction will handle public involvement.

19. What details should be in final T-SPLOST Intergovernmental Agreement? (COA would not need this agreement)
[See O.C.G.A 48.8.262(b)(2)] It should be noted that the new code section under SB 369 does not describe what should be included in an Intergovernmental Agreement. This below language is from the original HB 170 bill. However, SB 369 refers to an Intergovernmental Agreement under 48-8-269.94.

> *(2) If an intergovernmental agreement authorized by paragraph (1) of this subsection is entered into, it shall, at a minimum, include the following:*
>
> > *(A) A list of the projects and purposes qualifying as transportation purposes proposed to be funded from the tax, including an expenditure of at least 30 percent of the estimated revenue from the tax on projects consistent with the state-wide strategic transportation plan as defined in paragraph (6) of subsection (a) of Code Section 32-2-22;*
> > *(B) The estimated or projected dollar amounts allocated for each transportation purpose from proceeds from the tax;*
> > *(C) The procedures for distributing proceeds from the tax to qualified municipalities;*
> > *(D) A schedule for distributing proceeds from the tax to qualified municipalities which shall include the priority or order in which transportation purposes will be fully or partially funded;*
> > *(E) A provision that all transportation purposes included in the agreement shall be funded from proceeds from the tax except as otherwise agreed;*
> > *(F) A provision that proceeds from the tax shall be maintained in separate accounts and utilized exclusively for the specified purposes;*
> > *(G) Record-keeping and audit procedures necessary to carry out the purposes of this article; and*
> > *(H) Such other provisions as the county and qualified municipalities choose to address.*

20. What would the ballot question look like portion outside City of Atlanta?
(see O.C.G.A 48-8-269.9)

Shall an additional ___ percent sales tax be collected in part of _____ County _____ for _____ years for the purpose of transportation improvements and congestion reduction?

*SAMPLE BALLOT: Shall an additional **0.75** percent sales tax be collected in part of **FULTON** County **OUTSIDE OF THE CITY OF ATLANTA** for **FIVE** years for the purpose of transportation improvements and congestion reduction?*

21. What would the ballot question look like in the City of Atlanta?
(See O.C.G.A 48-8-269.996)

Shall an additional ___ percent sales tax be collected in the City of _____ for _____ years for the purpose of transportation improvements and congestion reduction?

*SAMPLE BALLOT: Shall an additional **0.5** percent sales tax be collected in the City of **ATLANTA** for **FIVE** years for the purpose of transportation improvements and congestion reduction?*

22. Can Debt be issued on the sales tax?
Yes. It is assumed that Fulton County outside of the City of Atlanta will not ask the Ballot question concerning debt to be issued. The ballot must include the following:

If debt is to be issued, the ballot shall also have written or printed thereon, following the language specified by paragraph (1) of this subsection, the following:

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of _____ the municipality in the principal amount of $_____ for the above purpose.

23. Will all the monies go to actual projects?
Yes, nearly all of funds will go to projects. However, there will be monies set aside for program management. Funds for Project engineering and Rights of Way will also be spent. Program management cost typically is in the range of 3%. Please note that the law does require that 1% be paid to the general fund of the state treasury in order to defray the cost of administration at the state treasury. (See O.C.G.A 48-8-269.94 and 269.9991)

24. Are there items that are exempt from taxation?
Yes, there are six items that are exempt from taxation on the law. (see O.C.G.A 48-8-269.96 and O.C.G.A 48.8.269.9993)

(1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;
(2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;
(3) The sale or use of fuel that is used for propulsion of motor vehicles on the public highways;
(4) The sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale;
(5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2 for public mass transit; or
(6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1

25. What happens if collections differ from projections?
It is suggested that project list be developed along a tiered structure.

Tier I Projects – Projects funded with the first 85% of projected revenue

Tier II Projects –Projects funded with funds that are collected over 85% up to 100% of projected revenue.

Tier III Projects – Projects funded with any revenue collected over 100% of projected revenue.

26. Once passed, how will oversight occur?
Fulton County and the cities could create a Fulton Transportation Investment Citizen's Oversight Council. This Council would oversee the progress and implementation of the program. They would furnish annual reports to the Board of Commissioners and each Mayor of the cities within the County. The report would also be published periodically. It is recommended that the Council consist of 15 total members with one appointee for each Mayor and one member appointed by the Fulton County Chairman. The Annual Report will include a complete list of projects and the progress of the projects. The Council would meet twice per year and will be paid a per diem for their service on the Council. This per diem would be paid from the proceeds of the Sales Tax. It is recommended that there will not be any elected official from within the County or municipalities represented. In addition, O.C.G.A. 48-8-993 and 48-8-9999 states the following:

> *Not later than December 31 of each year, the governing authority of each county and each qualifying municipality receiving any proceeds from the tax under this article shall publish annually, in a newspaper of general circulation in the boundaries of such county or municipality, a simple,* ***nontechnical report*** *which shows for each purpose in the resolution calling for the imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The report shall also include a statement of what corrective action the county or qualified municipality intends to implement with respect to each purpose which is underfunded or behind schedule and a statement of any surplus funds which have not been expended for a purpose.*

In addition to the report, an **annual audit** by an auditor is also required makes certain funds are kept in a separate account and spend according to the resolution passed.

27. What is a Qualified Municipality?
To be eligible for SPLOST proceeds, a city must be a "qualified municipality." A "qualified municipality" is defined in O.C.G.A. § 48-8-110(4). A municipality must provide at least three services out of a list of 12 services to be "qualified." In addition to services provided directly by a municipality, services provided by contract count as services provided for purposes of qualification. All 14 municipalities in Fulton are considered "qualified". The 12 services on the list are:

A. Law enforcement;
B. Fire protection and fire safety;
C. Road and street construction or maintenance;
D. Solid waste management;
E. Water supply or distribution or both;
F. Waste-water treatment;
G. Storm-water collection or disposal;
H. Electric or gas utility services;
I. Enforcement of building, housing, plumbing, and electrical codes and other similar codes;
J. Planning and zoning;
K. Recreational facilities; and
L. Library

28. **What about MARTA?** A sales tax for MARTA within the City of Atlanta is allowed under SB 369. Up to a 0.5 cents sales tax that runs concurrent with the existing MARTA tax can be voted on in the Nov 8 election. For details on how the MARTA sales tax works, see SB 369. (Lines 19-119).

29. Is there a proposed timeline?

March 31	Discuss moving forward with 'Fulton outside of the COA' TSPLOST
April	Ratification of the general terms will later be incorporated into the IGA.
Feb-May	Jurisdictions develop their list (4 months)
May 30	Jurisdiction lists are due
June 15	Complete Master List is sent to all jurisdictions
June 30	Intergovernmental Agreement discussed and signed at formal meeting (with proper 10 day notice)
Aug 3	Resolution signed by County and forwarded to Election Superintendent
Aug-Nov	Voter information campaign
Nov 8	VOTE

APPENDIX

PROPOSED PROJECT SELECTION GUIDELINES
FOR FULTON COUNTY (TSPLOST)
10/29/15

The intergovernmental agreement for TSPLOST revenue expenditures should focus on projects which align with state, regional and local goals pertaining to transportation investment.[1] In general, projects should come out of existing plans and programs that have previously been developed. Specific to state goals, Georgia code does require that 30 percent of revenues from TSPLOST districts be spent on projects which align with goals outlined within the Statewide Strategic Transportation Plan (SSTP)[2]. The goals for the current edition of the SSTP are as follows:

- Supporting Georgia's economic growth and competitiveness
- Ensuring safety and security
- Maximizing the value of Georgia's assets, getting the most out of the existing network
- Minimizing the impact on the environment

For any new projects proposed to be funded through a **combination of local TSPLOST and federal funding sources**, alignment with regional objectives is required and inclusion in the RTP and TIP is required.[3]

Projects should have good public support and should be deliverable on time and on budget.

GENERAL PROJECT SPECIFIC CRITERIA

Roadway Capital Expansion Projects

- Capacity expansion on existing roadway facilities should align with the Regional Strategic Transportation System and Regional Thoroughfare Network.[4] These expansions may be adding a new capacity lane or adding a center turn lane along a route.
- New alignment projects which expand the capacity of the existing roadway network should facilitate trips to, from and within major existing employment and activity centers throughout the region.[5] Special consideration should be given to providing access to support transit.
- All roadway capacity expansion projects should follow the GDOT Complete Streets Design Policy.
- Due to federal requirements in regards to air quality, all new capacity projects must reviewed by ARC staff to determine if modeling is necessary.

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[1] Projects must serve "Transportation Purposes" as outlined within OCGA 48-8-260. "Transportation purposes" means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including new general obligation debt and other multiyear obligations issued to finance such purposes. Such purposes shall also include the retirement of previously incurred general obligation debt with respect only to such purposes, but only if an intergovernmental agreement has been entered into under this article.

[2] See OCGA 48-8-241

[3] "New Projects" are those which are not currently documented within the currently adopted TIP or RTP. For existing TIP/RTP projects, policy alignment is assumed or grandfathered.

[4] For roadway projects, federal transportation funds may only be spent on facilities classified as a collector or higher.

[5] Major regional employment and activity centers are Region Centers and Regional Town Centers as defined in the Atlanta Region's Plan Regional Development Guide.

System State of Good Repair

- Repairing of existing roadways should be based on risk and on Pavement Condition Evaluation System (PACES) ratings OR some rating system developed by each jurisdiction. Consideration of ADA compliance must occur on any improvement.
- Bridge/culvert maintenance and replacement should be determined based on ratings provided by GDOT or the National Bridge Inventory with priority given to routes that have weight restrictions for school buses and emergency vehicles (ambulances/fire trucks).
- Transit system maintenance needs include expenditures for vehicles, facilities and stations, maintenance of way, transit support systems and other related needs outlined within a transit operator's Capital Improvement Program (CIP)
- Repair and Construction of sidewalks.

Safety and Operational

- Priority should be given to projects that correct or improve a road location or feature with high potential for safety improvement, or addresses a specific highway safety deficiency. The objective of each project should be to minimize congestion and improve safety by reducing crashes and serious injuries.
- Projects may include corridor and intersection improvements to address safety concerns, shoulder widenings, pedestrian/bicycle safety improvements, hazard eliminations at rail-roadway crossings, traffic calming measures, installation of guardrails, crash attenuators, traffic signal upgrades, signage, and pavement marking improvement projects, etc.

System Efficiency/Travel Demand Management/Transit

- Projects that improve or enhance the region's intelligent transportation system network, incident management program, arterial transit system throughput or signal coordination and timing.
- Projects addressing an existing operational issue resulting in an improved level of service or reduction in delay or other congestion costs.
- Improvements or extensions to existing transit systems such as MARTA, streetcar, Xpress and other transit improvements such as BRT.

Freight and Economic Development

- Projects that address the demand for goods movement into, out of, and within the state as identified through the Statewide Freight and Logistics Study, the Atlanta Regional Freight Mobility Plan and the Atlanta Strategic Truck Route Master Plan adopted by the ARC
- Projects that enhance the safe and reliable flow of freight transported into major freight land uses or intermodal facilities
- Projects at new or existing airports that are contained in the airport's 5-year Airport Capital Improvement Program submitted annually to GDOT and FAA. The types of projects included in this area are runways, taxiways, aprons, and navigational aids. Projects should be consistent with the goals and objectives of Georgia's Statewide Aviation System Plan
- Projects needed for specific economic development efforts

HOUSE SUBSTITUTE TO SENATE BILL 369

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 9 of Title 32 of the Official Code of Georgia Annotated, relating to mass
2 transportation, so as to provide for the levy of a retail sales and use tax by the City of Atlanta
3 for the purpose of providing public transportation of passengers for hire in the metropolitan
4 area of the City of Atlanta; to provide for definitions, procedures, conditions, and limitations
5 for the imposition of such tax; to provide for selection of projects for such purposes; to
6 provide for a referendum; to provide for an additional referendum in certain instances; to
7 provide for a limitation on the collection of a tax for transportation purposes in certain
8 counties in certain instances; to amend Article 5A of Chapter 8 of Title 48 of the Official
9 Code of Georgia Annotated, relating to the special district mass transportation sales and use
10 tax, so as to provide for the levy of a tax for transportation purposes in metropolitan county
11 special districts; to provide for definitions, procedures, conditions, and limitations for the
12 imposition of such tax; to provide for selection of projects for such purposes; to provide for
13 a referendum; to provide for the levy of a tax for transportation purposes in metropolitan
14 municipality special districts; to provide for definitions, procedures, conditions, and
15 limitations for the imposition of such tax; to provide for selection of projects for such
16 purposes; to provide for a referendum; to provide for related matters; to provide for an
17 effective date; to repeal conflicting laws; and for other purposes.

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

19 **PART I**
20 **MARTA Tax**
21 **SECTION 1-1.**

22 Chapter 9 of Title 32 of the Official Code of Georgia Annotated, relating to mass
23 transportation, is amended by adding a new Code section to read as follows:
24 "32-9-13.
25 (a) As used in this Code section, the term:

26 (1) 'Authority' means the authority created by the MARTA Act.
27 (2) 'City' means the City of Atlanta.
28 (3) 'MARTA Act' means an Act known as the 'Metropolitan Atlanta Rapid Transit
29 Authority Act of 1965,' approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended.
30 (b) Any provisions to the contrary in the MARTA Act notwithstanding and pursuant to the
31 authority granted under a provision of the Constitution enacted by Ga. L. 1964, p. 1008,
32 the city shall be authorized to levy a retail sales and use tax up to .50 percent under the
33 provisions set forth in this Code section. Such tax shall be in addition to any tax which is
34 currently authorized and collected under the MARTA Act. The city may elect to hold a
35 referendum in 2016 as provided for by this Code section by the adoption of a resolution or
36 ordinance by its governing body on or prior to June 30, 2016; provided, however, that if
37 the city does not adopt a resolution or ordinance on or prior to June 30, 2016, it may elect
38 to hold a referendum at the November, 2017, municipal general election by the adoption
39 of a resolution or ordinance by its governing body to that effect on or prior to June 30,
40 2017. Such additional tax shall not count toward any local sales tax limitation provided for
41 by Code Section 48-8-6. Any tax imposed under this part at a rate of less than .50 percent
42 shall be in an increment of .05 percent. Any tax imposed under this part shall run
43 concurrently as to duration of the levy with the 1 percent tax currently levied pursuant to
44 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965,' approved March 10, 1965
45 (Ga. L. 1965, p. 2243), as amended.
46 (c)(1) No later than May 31 of the year a referendum is to be called for as provided in
47 this Code section, the authority shall submit to the city a preliminary list of new rapid
48 transit projects within or serving the geographical area of the city which may be funded
49 in whole or in part by the proceeds of the additional tax authorized by this Code section.
50 (2) No later than July 31 of the year a referendum is to be called for as provided in this
51 Code section, the authority shall submit to the city a final list of new rapid transit projects
52 within or serving the city to be funded in whole or in part by the proceeds of the tax
53 authorized by this Code section. Such final list of new rapid transit projects shall be
54 incorporated into the rapid transit contract established under Section 24 of the MARTA
55 Act between the authority and the city upon approval by the qualified voters of the city
56 of the referendum to levy the additional tax authorized by this Code section.
57 (d) Before the additional tax authorized under this Code section shall become valid, the
58 tax shall be approved by a majority of qualified voters of the city in a referendum thereon.
59 The procedure for holding the referendum called for in this Code section shall be as
60 follows: There shall be published in a newspaper having general circulation throughout the
61 city, once each week for four weeks immediately preceding the week during which the
62 referendum is to be held, a notice to the electors thereof that on the day named therein an

63 election will be held to determine the question of whether or not the tax authorized by this
64 Code section should be collected in the city for the purpose of expanding and enhancing
65 the rapid transit system. Such election shall be held in all the election districts within the
66 territorial limits of the city. The question to be presented to the electorate in any such
67 referendum shall be stated on the ballots or ballot labels as follows:

68 '( ) YES Shall an additional sales tax of (insert percentage) percent be collected in
69 the City of Atlanta for the purpose of significantly expanding and
70 ( ) NO enhancing MARTA transit service in Atlanta?'

71 The question shall be published as a part of the aforesaid notice of election. Each such
72 election shall be governed, held, and conducted in accordance with the provisions of law
73 from time to time governing the holding of special elections. After the returns of such an
74 election have been received, and the same have been canvassed and computed, the result
75 shall be certified to the governing body of the city, in addition to any other person
76 designated by law to receive the same, and such governing body shall officially declare the
77 result thereof. Each election called by the governing body of the city under the provisions
78 of this Code section shall be governed by and conducted in accordance with the provisions
79 of law governing the holding of elections by the city. The expense of any such election
80 shall be paid by the city.
81 (e) If a majority of those voting in such an election vote in favor of the proposition
82 submitted, then the rapid transit contract between the authority and the city shall authorize
83 the levy and collection of the tax provided for by this Code section, and the final list
84 provided for in paragraph (2) of subsection (c) of this Code section shall be incorporated
85 therein. All of the proceeds derived from the additional tax provided for by this Code
86 section shall be first allocated for payment of the cost of the rapid transit projects
87 incorporated in such contract, except as otherwise provided by the terms of such rapid
88 transit contract, and thereafter, upon completion and payment of such rapid transit projects,
89 as provided for in such contract and this Code section. It shall be the policy of the
90 authority to provide that the tax collected under this Code section in an amount exceeding
91 the cost of the rapid transit projects incorporated in the contract shall be expended solely
92 within and for the benefit of the city. When a tax is imposed under this Code section, the
93 rate of any tax approved as provided for by Article 5A of Chapter 8 of Title 48 shall and
94 the tax provided for by this Code section, in aggregate, shall not exceed a rate of 1 percent.
95 (f) If a majority of those voting in an election provided for by this Code section in 2016
96 vote against the proposition submitted, the city may elect to resubmit such proposition on
97 the date of the November, 2017, municipal general election by the adoption of a resolution
98 or ordinance to that effect on or prior to June 30, 2017, subject to the provisions of this
99 Code section.

100 (g)(1) Except as provided for to the contrary in this Code section, the additional tax
101 provided for by this Code section shall be collected in the same manner and under the
102 same conditions as set forth in Section 25 of the MARTA Act.
103 (2) The tax provided for by this Code section shall not be subject to any restrictions as
104 to rate provided for by the MARTA Act and shall not be subject to the provisions of
105 paragraph (2) of subsection (b) or subsection (k) of Section 25 of the MARTA Act.
106 (3) A tax levied under this paragraph shall be added to the state sales and use tax
107 imposed by Article 1 of Chapter 8 of Title 48 and the state revenue commissioner is
108 authorized and directed to establish a bracket system by appropriate rules and regulations
109 to collect the tax imposed under this paragraph in the city."

110 **PART II**
111 **Special District Transportation Taxes**
112 **SECTION 2-1.**

113 Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the
114 special district mass transportation sales and use tax, is amended by revising such article as
115 follows:

116 "ARTICLE 5A
117 Part 1

118 48-8-260.
119 As used in this article, the term:
120 (1) 'Intergovernmental agreement' means a contract entered into pursuant to Article IX,
121 Section III, Paragraph I of the Constitution.
122 (2) 'Mass transportation' means any mode of transportation serving the general public
123 which is appropriate to transport people by highways or rail.
124 (3) 'Mass transportation regional system participant' means any county within a special
125 district created pursuant to Article 5 of this chapter in which mass transportation service
126 is provided within such special district, to such special district, or from such special
127 district by a multicounty regional transportation authority created by an Act of the
128 General Assembly, including but not limited to the Georgia Regional Transportation
129 Authority or the Metropolitan Atlanta Rapid Transit Authority.
130 (4) 'Qualified municipality' means a qualified municipality as defined in paragraph (4)
131 of Code Section 48-8-110 which is located wholly or partly within a special district.

132 (5) 'Transportation purposes' means and includes roads, bridges, public transit, rails,
133 airports, buses, seaports, including without limitation road, street, and bridge purposes
134 pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all
135 accompanying infrastructure and services necessary to provide access to these
136 transportation facilities, including new general obligation debt and other multiyear
137 obligations issued to finance such purposes. Such purposes shall also include the
138 retirement of previously incurred general obligation debt with respect only to such
139 purposes, but only if an intergovernmental agreement has been entered into under this
140 ~~article~~ part.

141 48-8-261.
142 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
143 Constitution of this state, 159 special districts are created within this state. The
144 geographical boundary of each county shall correspond with and shall be conterminous
145 with the geographical boundary of the 159 special districts created.
146 (b) On or after July 1, 2016, any county:
147 (1) That is not located within a special district levying a special sales and use tax
148 pursuant to Article 5 of this chapter;
149 (2) That is not defined as a metropolitan county special district that is governed by the
150 provisions of Part 2 of this article;
151 ~~(2)~~(3) That is a mass transportation regional system participant; and
152 ~~(3)~~(4) In which a tax is currently being levied and collected pursuant to:
153 (A) Part 1 of Article 3 of this chapter;
154 (B) A local constitutional amendment for purposes of a metropolitan area system of
155 public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to
156 such local constitutional amendment; or
157 (C) Code Section 48-8-96
158 may, by following the procedures required by this ~~article~~ part, impose for a limited period
159 of time within the special district under this ~~article~~ part a transportation special purpose
160 local option sales and use tax, the proceeds of which shall be used only for transportation
161 purposes.
162 (c) On or after July 1, 2017, any county:
163 (1) That is not located within a special district levying a special sales and use tax
164 pursuant to Article 5 of this chapter; ~~and~~
165 (2) That is not defined as a metropolitan county special district that is governed by the
166 provisions of Part 2 of this article; and
167 ~~(2)~~(3) In which a tax is currently being levied and collected pursuant to:

168 (A) Part 1 of Article 3 of this chapter;
169 (B) A local constitutional amendment for purposes of a metropolitan area system of
170 public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to
171 such local constitutional amendment; or
172 (C) Code Section 48-8-96
173 may, by following the procedures required by this ~~article~~ part, impose for a limited period
174 of time within the special district under this ~~article~~ part a transportation special purpose
175 local option sales and use tax, the proceeds of which shall be used only for transportation
176 purposes.

177 48-8-262.
178 (a)~~(1) Except as otherwise provided in paragraph (2) of this subsection, prior~~ Prior to the
179 issuance of the call for the referendum required by Code Section 48-8-263, any county that
180 desires to levy a tax under this ~~article~~ part shall deliver or mail a written notice to the
181 mayor or chief elected official in each qualified municipality located within the special
182 district. Such notice shall contain the date, time, place, and purpose of a meeting at which
183 the governing authorities of the county and of each qualified municipality are to meet to
184 discuss possible projects for inclusion in the referendum and the rate of tax. The notice
185 shall be delivered or mailed at least ten days prior to the date of the meeting. The meeting
186 shall be held at least 30 days prior to the issuance of the call for the referendum.
187 ~~(2) When 90 percent or more of the geographic area of a special district is located within~~
188 ~~one or more qualified municipalities and when a qualified municipality or combination~~
189 ~~of qualified municipalities within the special district whose combined population within~~
190 ~~the special district is 60 percent or more of the aggregate population of all qualified~~
191 ~~municipalities within the special district desires to levy a tax under this article, such~~
192 ~~qualified municipality or municipalities may deliver or mail written notice to the chief~~
193 ~~elected official of the governing authority of the county located within the special district~~
194 ~~calling for a meeting to discuss projects for inclusion in the referendum and the rate of~~
195 ~~levy of the tax. Such notice shall contain the date, time, place, and purpose of the~~
196 ~~meeting and shall be delivered or mailed at least ten days prior to the date of the meeting.~~
197 ~~The meeting shall be held at least 30 days prior to the issuance of the call for a~~
198 ~~referendum. If the county and all qualified municipalities within the special district do~~
199 ~~not enter into an intergovernmental agreement meeting the requirements of subsection~~
200 ~~(b) of this Code section within 30 days after the meeting, when 90 percent or more of the~~
201 ~~geographic area of a special district is located within one or more qualified municipalities~~
202 ~~the qualified municipality or combination of qualified municipalities within the special~~
203 ~~district whose combined population within the special district is 60 percent or more of the~~

204 ~~aggregate population of all qualified municipalities within the special district may adopt~~
205 ~~a resolution as provided in subsection (d) of this Code section and issue the call for a~~
206 ~~referendum on the levy of a tax under this article.~~
207 (b)(1) Following the meeting required by subsection (a) of this Code section and prior
208 to any tax being imposed under this ~~article~~ part, the county and all qualified
209 municipalities therein may execute an intergovernmental agreement memorializing their
210 agreement to the levy of a tax and the rate of such tax.
211 (2) If an intergovernmental agreement authorized by paragraph (1) of this subsection is
212 entered into, it shall, at a minimum, include the following:
213 (A) A list of the projects and purposes qualifying as transportation purposes proposed
214 to be funded from the tax, including an expenditure of at least 30 percent of the
215 estimated revenue from the tax on projects ~~included in~~ consistent with the state-wide
216 strategic transportation plan as defined in paragraph (6) of subsection (a) of Code
217 Section 32-2-22;
218 (B) The estimated or projected dollar amounts allocated for each transportation
219 purpose from proceeds from the tax;
220 (C) The procedures for distributing proceeds from the tax to qualified municipalities;
221 (D) A schedule for distributing proceeds from the tax to qualified municipalities which
222 shall include the priority or order in which transportation purposes will be fully or
223 partially funded;
224 (E) A provision that all transportation purposes included in the agreement shall be
225 funded from proceeds from the tax except as otherwise agreed;
226 (F) A provision that proceeds from the tax shall be maintained in separate accounts and
227 utilized exclusively for the specified purposes;
228 (G) Record-keeping and audit procedures necessary to carry out the purposes of this
229 ~~article~~ part; and
230 (H) Such other provisions as the county and qualified municipalities choose to address.
231 (c)(1) If an intergovernmental agreement is entered into by the county and all qualified
232 municipalities, the rate of the tax may be up to 1 percent.
233 (2) If an intergovernmental agreement is not entered into by the county and all qualified
234 municipalities, the maximum rate of the tax shall not exceed .75 percent and such rate
235 shall be determined by the governing authority of the county.
236 (d)(1) As soon as practicable after the meeting between the governing authorities of the
237 county and qualified municipalities and the execution of an intergovernmental agreement,
238 if applicable, the governing authority of the county shall by a majority vote on a
239 resolution offered for such purpose submit the list of transportation purposes and the
240 question of whether the tax should be approved to electors of the special district in the

241 next scheduled election and shall notify the county election superintendent within the
242 special district by forwarding to the superintendent a copy of such resolution calling for
243 the imposition of the tax. Such list, or a digest thereof, shall be available during regular
244 business hours in the office of the county clerk.
245 (2) The resolution authorized by paragraph (1) of this subsection shall describe:
246 (A) The specific transportation purposes to be funded;
247 (B) The approximate cost of such transportation purposes, which shall also be the
248 maximum amount of net proceeds to be raised by the tax; and
249 (C) The maximum period of time, to be stated in calendar years, for which the tax may
250 be imposed and the rate thereof. The maximum period of time for the imposition of the
251 tax shall not exceed five years.

252 48-8-263.
253 (a)(1) The ballot submitting the question of the imposition of the tax to the voters within
254 the special district shall have written or printed thereon the following:
255 '( ) YES Shall a special ___ percent sales and use tax be imposed in the special
256 district consisting of _____County for a period of time not to exceed
257 ( ) NO _____ and for the raising of not more than an estimated amount of
258 $_____ for transportation purposes?'
259 (2) If debt is to be issued, the ballot shall also have written or printed thereon, following
260 the language specified by paragraph (1) of this subsection, the following:
261 'If imposition of the tax is approved by the voters, such vote shall also constitute
262 approval of the issuance of general obligation debt of _____ County in the
263 principal amount of $_____ for the above purpose.'
264 (b) The election superintendent shall issue the call and conduct the election in the manner
265 authorized by general law. The superintendent shall canvass the returns, declare the result
266 of the election, and certify the result to the Secretary of State and to the commissioner. The
267 expense of the election shall be paid from county funds. All persons desiring to vote in
268 favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax shall
269 vote 'No.' If more than one-half of the votes cast throughout the entire special district are
270 in favor of imposing the tax, then the tax shall be imposed as provided in this ~~article~~ part.
271 (c) Where such question is not approved by the voters, the county may resubmit such
272 question from time to time upon compliance with the requirements of this ~~article~~ part.
273 (d)(1) If the intergovernmental agreement, if applicable, and proposal include the
274 authority to issue general obligation debt and if more than one-half of the votes cast are
275 in favor of the proposal, then the authority to issue such debt in accordance with Article
276 IX, Section V, Paragraph I of the Constitution is given to the proper officers of the

277 county; otherwise, such debt shall not be issued. If the authority to issue such debt is so
278 approved by the voters, then such debt may be issued without further approval by the
279 voters.
280 (2) If the issuance of general obligation debt is included and approved as provided in this
281 Code section, then the governing authority of the county may incur such debt either
282 through the issuance and validation of general obligation bonds or through the execution
283 of a promissory note or notes or other instrument or instruments. If such debt is incurred
284 through the issuance of general obligation bonds, such bonds and their issuance and
285 validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 except as
286 specifically provided otherwise in this ~~article~~ part. If such debt is incurred through the
287 execution of a promissory note or notes or other instrument or instruments, no validation
288 proceedings shall be necessary, and such debt shall be subject to Code Sections 36-80-10
289 through 36-80-14 except as specifically provided otherwise in this ~~article~~ part. In either
290 event, such general obligation debt shall be payable first from the separate account in
291 which are placed the proceeds received by the county from the tax. Such general
292 obligation debt shall, however, constitute a pledge of the full faith, credit, and taxing
293 power of the county; and any liability on such debt which is not satisfied from the
294 proceeds of the tax shall be satisfied from the general funds of the county.

295 48-8-264.
296 (a)(1) If the imposition of the tax is approved at the election, the tax shall be imposed on
297 the first day of the next succeeding calendar quarter which begins more than 80 days after
298 the date of the election at which the tax was approved by the voters.
299 (2) With respect to services which are regularly billed on a monthly basis, however, the
300 resolution shall become effective with respect to and the tax shall apply to services billed
301 on or after the effective date specified in paragraph (1) of this subsection.
302 (b) The tax shall cease to be imposed on the earliest of the following dates:
303 (1) If the resolution calling for the imposition of the tax provided for the issuance of
304 general obligation debt and such debt is the subject of validation proceedings, as of the
305 end of the first calendar quarter ending more than 80 days after the date on which a court
306 of competent jurisdiction enters a final order denying validation of such debt;
307 (2) On the final day of the maximum period of time specified for the imposition of the
308 tax; or
309 (3) As of the end of the calendar quarter during which the commissioner determines that
310 the tax will have raised revenues sufficient to provide to the special district net proceeds
311 equal to or greater than the amount specified as the maximum amount of net proceeds to
312 be raised by the tax.

313 (c)(1) At any time, no more than a single tax under this ~~article~~ part shall be imposed
314 within a special district. Any tax imposed under this ~~article~~ part may, subject to the
315 requirements of subsection (c) of Code Section 48-8-262, be imposed at a rate of up to
316 1 percent but shall not exceed 1 percent. Any tax imposed under this ~~article~~ part at a rate
317 of less than 1 percent shall be in an increment of .05 percent.
318 (2) In any special district in which a tax is in effect under this ~~article~~ part, proceedings
319 may be commenced, while the tax is in effect, calling for the reimposition of the tax upon
320 the termination of the tax then in effect; and an election may be held at the next scheduled
321 election for this purpose while the tax is in effect. Such proceedings for the reimposition
322 of a tax under this ~~article~~ part shall be in the same manner as proceedings for the initial
323 imposition of the tax, but the newly authorized tax shall not be imposed until the
324 expiration of the tax then in effect.
325 (3) Following the expiration of a tax under this ~~article~~ part, proceedings for the
326 reimposition of a tax under this ~~article~~ part may be initiated in the same manner as
327 provided in this ~~article~~ part for initial imposition of such tax.

328 48-8-265.
329 A tax levied pursuant to this ~~article~~ part shall be exclusively administered and collected by
330 the commissioner for the use and benefit of the county and qualified municipalities within
331 the special district imposing the tax. Such administration and collection shall be
332 accomplished in the same manner and subject to the same applicable provisions,
333 procedures, and penalties provided in Article 1 of this chapter; provided, however, that all
334 moneys collected from each taxpayer by the commissioner shall be applied first to such
335 taxpayer's liability for taxes owed the state; and provided, further, that the commissioner
336 may rely upon a representation by or on behalf of the special district or the Secretary of
337 State that such a tax has been validly imposed, and the commissioner and the
338 commissioner's agents shall not be liable to any person for collecting any such tax which
339 was not validly imposed. Dealers shall be allowed a percentage of the amount of the tax
340 due and accounted for and shall be reimbursed in the form of a deduction in submitting,
341 reporting, and paying the amount due if such amount is not delinquent at the time of
342 payment. The deduction shall be at the rate and subject to the requirements specified under
343 subsections (b) through (f) of Code Section 48-8-50.

344 48-8-266.
345 Each sales tax return remitting taxes collected under this ~~article~~ part shall separately
346 identify the location of each retail establishment at which any of the taxes remitted were
347 collected and shall specify the amount of sales and the amount of taxes collected at each

348 establishment for the period covered by the return in order to facilitate the determination
349 by the commissioner that all taxes imposed by this ~~article~~ part are collected and distributed
350 according to situs of sale.

351 48-8-267.
352 (a) The proceeds of the tax collected by the commissioner in each special district under
353 this ~~article~~ part shall be disbursed as soon as practicable after collection as follows:
354 (1) One percent of the amount collected shall be paid into the general fund of the state
355 treasury in order to defray the costs of administration; and
356 (2) Except for the percentage provided in paragraph (1) of this subsection, the remaining
357 proceeds of the tax shall be distributed:
358 (A) Pursuant to the terms of the intergovernmental agreement, if applicable; or
359 (B) If no intergovernmental agreement has been entered into, in accordance with
360 subsection (b) of this Code section.
361 (b) In the event an intergovernmental agreement has not been entered into, then
362 distribution of the proceeds shall be as follows:
363 (1) The state auditor shall determine the most recent three fiscal years for which an audit
364 under Code Section 36-81-7 has been made;
365 (2) Utilizing the audit information under paragraph (1) of this subsection, the county and
366 each qualified municipality shall receive a proportional amount of proceeds of the tax
367 based upon the amount of expenditures made for transportation in the most recent three
368 fiscal years. The proportional amount for the county and each qualified municipality
369 shall be determined by dividing the average expended on transportation during the most
370 recent three fiscal years by the county or qualified municipality by the aggregate average
371 expended on transportation by the county and all qualified municipalities in the special
372 district during the most recent three fiscal years. Amounts expended on transportation
373 include transportation maintenance and operation costs and shall correspond with
374 classifications and subclassifications specified in the local government uniform chart of
375 accounts under subsection (e) of Code Section 36-81-3 within section 4200, including
376 noncapital expenditures within sections 4210-4270, and shall be reported in the local
377 government audit. Total general fund expenditures by the local government within these
378 categories shall be specified in the footnotes of the audited financial statement. If such
379 transportation expenditures include maintenance and operation costs to support local
380 government airport and transit operations, reported in functions 7561 and 7563 of the
381 uniform chart, the general fund costs for those functions shall be included in the footnotes
382 of the local government's audited financial report; and

383 (3) Following the determinations made pursuant to paragraph (2) of this subsection and
384 at least 30 days prior to the referendum, the state auditor shall certify the appropriate
385 distribution percentages to the commissioner and the commissioner shall utilize such
386 percentages for the distribution of proceeds for the term of the tax.

387 48-8-268.
388 (a) The proceeds of a tax under this ~~article~~ part shall not be subject to any allocation or
389 balancing of state and federal funds provided for by general law, and such proceeds shall
390 not be considered or taken into account in any such allocation or balancing.
391 (b) The approval of the tax under this ~~article~~ part shall not in any way diminish the
392 percentage of state or federal funds allocated to any of the local governments under Code
393 Section 32-5-27 within the special district levying the tax. The amount of state or federal
394 funds expended in the county or any qualified municipality within the special district shall
395 not be decreased or diverted due to the use of proceeds from the tax levied under this ~~article~~
396 part for transportation purposes that have a high priority in the state-wide strategic
397 transportation plan.

398 48-8-269.
399 (a) Except as to rate, a tax imposed under this ~~article~~ part shall correspond to the tax
400 imposed by Article 1 of this chapter. No item or transaction which is not subject to
401 taxation under Article 1 of this chapter shall be subject to a tax imposed under this ~~article~~
402 part, except that a tax imposed under this ~~article~~ part shall not apply to:
403 (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road
404 farm or agricultural equipment, or locomotives;
405 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;
406 (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public
407 highways;
408 (4) The sale or use of energy used in the manufacturing or processing of tangible goods
409 primarily for resale;
410 (5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2
411 for public mass transit; or
412 (6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.
413 (b) Except as otherwise specifically provided in this ~~article~~ part, the tax imposed pursuant
414 to this ~~article~~ part shall be subject to any sales and use tax exemption which is otherwise
415 imposed by law; provided, however, that the tax levied by this ~~article~~ part shall be
416 applicable to the sale of food and food ingredients as provided for in paragraph (57) of
417 Code Section 48-8-3.

418 48-8-269.1.

419 Where a local sales or use tax has been paid with respect to tangible personal property by
420 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction
421 outside this state, the tax may be credited against the tax authorized to be imposed by this
422 ~~article~~ part upon the same property. If the amount of sales or use tax so paid is less than
423 the amount of the tax due under this ~~article~~ part, the purchaser shall pay an amount equal
424 to the difference between the amount paid in the other tax jurisdiction and the amount due
425 under this ~~article~~ part. The commissioner may require such proof of payment in another
426 local tax jurisdiction as he or she deems necessary and proper. No credit shall be granted,
427 however, against the tax under this ~~article~~ part for tax paid in another jurisdiction if the tax
428 paid in such other jurisdiction is used to obtain a credit against any other local sales and use
429 tax levied in the county or in a special district which includes the county.

430 48-8-269.2.

431 No tax shall be imposed upon the sale of tangible personal property which is ordered by
432 and delivered to the purchaser at a point outside the geographical area of the county in
433 which the tax is imposed regardless of the point at which title passes, if the delivery is
434 made by the seller's vehicle, United States mail, or common carrier or by private or contract
435 carrier.

436 48-8-269.3.

437 The commissioner shall have the power and authority to promulgate such rules and
438 regulations as shall be necessary for the effective and efficient administration and
439 enforcement of the collection of the tax.

440 48-8-269.4.

441 Except as provided in Code Section 48-8-6, the tax authorized under this ~~article~~ part shall
442 be in addition to any other local sales and use tax. Except as otherwise provided in this
443 ~~article~~ part and except as provided in Code Section 48-8-6, the imposition of any other
444 local sales and use tax within a county or qualified municipality within a special district
445 shall not affect the authority of a county to impose the tax authorized under this ~~article~~ part,
446 and the imposition of the tax authorized under this ~~article~~ part shall not affect the
447 imposition of any otherwise authorized local sales and use tax within the special district.

448 48-8-269.5.

449 (a)(1) The proceeds received from the tax shall be used by the county and qualified
450 municipalities within the special district exclusively for the transportation purposes

451 specified in the resolution calling for imposition of the tax. Such proceeds shall be kept
452 in a separate account from other funds of any county or qualified municipality receiving
453 proceeds of the tax and shall not in any manner be commingled with other funds of any
454 county or qualified municipality prior to the expenditure.
455 (2) The governing authority of each county and the governing authority of each qualified
456 municipality receiving any proceeds from the tax under this ~~article~~ part shall maintain a
457 record of each and every purpose for which the proceeds of the tax are used. A schedule
458 shall be included in each annual audit which shows for each purpose in the resolution
459 calling for imposition of the tax the original estimated cost, the current estimated cost if
460 it is not the original estimated cost, amounts expended in prior years, and amounts
461 expended in the current year. The auditor shall verify and test expenditures sufficient to
462 provide assurances that the schedule is fairly presented in relation to the financial
463 statements. The auditor's report on the financial statements shall include an opinion, or
464 disclaimer of opinion, as to whether the schedule is presented fairly in all material
465 respects in relation to the financial statements taken as a whole.
466 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax
467 unless the county governing authority determines that, and if the debt is to be validated it
468 is demonstrated in the validation proceedings that, during each year in which any payment
469 of principal or interest on the debt comes due, the county will receive from the tax net
470 proceeds sufficient to fully satisfy such liability. General obligation debt issued under this
471 ~~article~~ part shall be payable first from the separate account in which are placed the proceeds
472 received by the county from the tax. Such debt, however, shall constitute a pledge of the
473 full faith, credit, and taxing power of the county; and any liability on such debt which is
474 not satisfied from the proceeds of the tax shall be satisfied from the general funds of the
475 county.
476 (c) The intergovernmental agreement, if applicable, and resolution calling for the
477 imposition of the tax may specify that all of the proceeds of the tax will be used for
478 payment of general obligation debt issued in conjunction with the imposition of the tax,
479 and, in that event, such proceeds shall be solely for such purpose except as otherwise
480 provided in subsection (f) of this Code section.
481 (d) The intergovernmental agreement, if applicable, and resolution calling for the
482 imposition of the tax may specify that a part of the proceeds of the tax will be used for
483 payment of general obligation debt issued in conjunction with the imposition of the tax.
484 The intergovernmental agreement, if applicable, and resolution shall specifically state the
485 other purposes for which such proceeds will be used. In such a case, no part of the net
486 proceeds from the tax received in any year shall be used for such other purposes until all

487 debt service requirements of the general obligation debt for that year have first been
488 satisfied from the account in which the proceeds of the tax are placed.
489 (e) The resolution calling for the imposition of the tax may specify that no general
490 obligation debt is to be issued in conjunction with the imposition of the tax. The
491 intergovernmental agreement, if applicable, and resolution shall specifically state the
492 purpose or purposes for which the proceeds will be used.
493 (f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of
494 payment of general obligation debt issued in conjunction with the imposition of the tax,
495 then any net proceeds of the tax in excess of the amount required for final payment of
496 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.
497 (B) If the special district receives from the tax net proceeds in excess of the maximum
498 cost of the transportation projects and purposes stated in the resolution calling for the
499 imposition of the tax or in excess of the actual cost of such projects and purposes, then
500 such excess proceeds shall be subject to and applied as provided in paragraph (2) of this
501 subsection unless otherwise specified in the intergovernmental agreement, if applicable.
502 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section
503 48-8-264 by reason of denial of validation of debt, then all net proceeds received by the
504 special district from the tax shall be excess proceeds subject to paragraph (2) of this
505 subsection.
506 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of
507 reducing any indebtedness of any county or qualified municipality within the special
508 district other than indebtedness incurred pursuant to this ~~article~~ <u>part</u>. If there is no such
509 other indebtedness or if the excess proceeds exceed the amount of any such other
510 indebtedness, then the excess proceeds shall next be paid into the general fund of such
511 county or qualified municipality, it being the intent that any funds so paid into the general
512 fund of such county or qualified municipality be used for the purpose of reducing ad
513 valorem taxes.

514 48-8-269.6.
515 Not later than December 31 of each year, the governing authority of each county and each
516 ~~qualifying~~ <u>qualified</u> municipality receiving any proceeds from the tax under this ~~article~~ <u>part</u>
517 shall publish annually, in a newspaper of general circulation in the boundaries of such
518 county or municipality, a simple, nontechnical report which shows for each purpose in the
519 resolution calling for the imposition of the tax the original estimated cost, the current
520 estimated cost if it is not the original estimated cost, amounts expended in prior years, and
521 amounts expended in the current year. The report shall also include a statement of what
522 corrective action the county or qualified municipality intends to implement with respect to

523 each purpose which is underfunded or behind schedule and a statement of any surplus
524 funds which have not been expended for a purpose.

525 Part 2

526 48-8-269.7.
527 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
528 Constitution of this state, 159 special districts are created within this state. The
529 geographical boundary of each county shall correspond with and shall be conterminous
530 with the geographical boundary of the 159 special districts created.
531 (b) The provisions of this part shall only be applicable to special districts in which:
532 (1) A tax is currently being levied and collected pursuant to a local constitutional
533 amendment for purposes of a metropolitan area system of public transportation set out
534 at Ga. L. 1964, p. 1008, and the laws enacted pursuant to such local constitutional
535 amendment; and
536 (2) Eighty percent or more of the geographic area of the special district is located within
537 one or more qualified municipalities as defined in paragraph (4) of Code Section
538 48-8-260.
539 (c) Any special district in this state meeting the qualifications contained in subsection (b)
540 of this Code section shall be known as a metropolitan county special district.

541 48-8-269.8.
542 (a) After July 1, 2016, any part of a metropolitan county special district that is outside the
543 boundaries of a metropolitan municipality special district, as provided for in Code Section
544 48-8-269.995, may, by following the procedures required by this part, impose for a limited
545 period of time within such part of the metropolitan county special district a transportation
546 special purpose local option sales and use tax, the proceeds of which shall be used only for
547 transportation purposes.
548 (b) Prior to the issuance of the call for the referendum required by Code Section
549 48-8-269.9, the governing authority of the county in which the part of a metropolitan
550 county special district that desires to levy a tax under this part is located shall deliver or
551 mail a written notice to the mayor or chief elected official in each qualified municipality
552 located within such part of the metropolitan county special district. Such notice shall
553 contain the date, time, place, and purpose of a meeting at which the governing authority of
554 such county and of each qualified municipality are to meet to discuss possible projects for
555 inclusion in the referendum and the rate of tax. The notice shall be delivered or mailed at

556 least ten days prior to the date of the meeting. The meeting shall be held at least 30 days
557 prior to the issuance of the call for the referendum.
558 (c)(1) Upon approval of the qualified municipalities or county representing at least 60
559 percent of the population of the part of the metropolitan county special district not within
560 the boundaries of a metropolitan municipality special district, the governing authority of
561 the county, unless there is a vote against the resolution by a majority plus one of the
562 members of such governing authority of the county, shall sign a resolution offered for
563 such purpose and shall submit the list of transportation purposes, as approved by the
564 qualified municipalities or county representing at least 60 percent of the population of the
565 part of the metropolitan county special district and the question of whether the tax should
566 be approved to electors of the part of the metropolitan county special district not within
567 the boundaries of a metropolitan municipality special district in the next scheduled
568 election and shall notify the county election superintendent by forwarding to the
569 superintendent a copy of such resolution calling for the imposition of the tax. Such list,
570 or a digest thereof, shall be available during regular business hours in the office of the
571 county clerk and in the offices of the governing authorities of the qualified municipalities
572 participating in the election.
573 (2) The resolution authorized by paragraph (1) of this subsection shall describe:
574 (A) The specific transportation purposes to be funded;
575 (B) The approximate cost of such transportation purposes, which shall also be the
576 maximum amount of net proceeds to be raised by the tax;
577 (C) The maximum period of time, to be stated in calendar years, for which the tax may
578 be imposed and the rate thereof. The maximum period of time for the imposition of the
579 tax shall not exceed five years; and
580 (D) A list of the projects and purposes qualifying as transportation purposes proposed
581 to be funded from the tax, including an expenditure of at least 30 percent of the
582 estimated revenue from the tax on projects consistent with the state-wide strategic
583 transportation plan as defined in paragraph (6) of subsection (a) of Code Section
584 32-2-22.

585 48-8-269.9.
586 (a)(1) The ballot submitting the question of the imposition of the tax to the voters within
587 the part of the metropolitan county special district shall have written or printed thereon
588 the following:

589 '( ) YES Shall an additional ___ percent sales tax be collected in part of _____
590 County _____ for _____ years for the purpose of transportation
591 ( ) NO improvements and congestion reduction?'
592 (2) If debt is to be issued, the ballot shall also have written or printed thereon, following
593 the language specified by paragraph (1) of this subsection, the following:
594 'If imposition of the tax is approved by the voters, such vote shall also constitute
595 approval of the issuance of general obligation debt of _____ County in the
596 principal amount of $_____ for the above purpose.'
597 (b) The election superintendent shall issue the call and conduct the election in the manner
598 authorized by general law. The superintendent shall canvass the returns, declare the result
599 of the election, and certify the result to the Secretary of State and to the commissioner. The
600 expense of the election shall be paid from county funds. All persons desiring to vote in
601 favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax shall
602 vote 'No.' If more than one-half of the votes cast throughout the part of the metropolitan
603 county special district are in favor of imposing the tax, then the tax shall be imposed as
604 provided in this part.
605 (c) Where such question is not approved by the voters, the metropolitan county special
606 district may resubmit such question from time to time upon compliance with the
607 requirements of this part.
608 (d)(1) If the proposal includes the authority to issue general obligation debt and if more
609 than one-half of the votes cast are in favor of the proposal, then the authority to issue such
610 debt in accordance with Article IX, Section V, Paragraph I of the Constitution is given
611 to the proper officers of the county; otherwise, such debt shall not be issued. If the
612 authority to issue such debt is so approved by the voters, then such debt may be issued
613 without further approval by the voters.
614 (2) If the issuance of general obligation debt is included and approved as provided in this
615 Code section, then the governing authority of the county may incur such debt either
616 through the issuance and validation of general obligation bonds or through the execution
617 of a promissory note or notes or other instrument or instruments. If such debt is incurred
618 through the issuance of general obligation bonds, such bonds and their issuance and
619 validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 except as
620 specifically provided otherwise in this part. If such debt is incurred through the execution
621 of a promissory note or notes or other instrument or instruments, no validation
622 proceedings shall be necessary, and such debt shall be subject to Code Sections 36-80-10
623 through 36-80-14 except as specifically provided otherwise in this part. In either event,
624 such general obligation debt shall be payable first from the separate account in which are
625 placed the proceeds received by the county from the tax. Such general obligation debt

626 shall, however, constitute a pledge of the full faith, credit, and taxing power of the
627 county; and any liability on such debt which is not satisfied from the proceeds of the tax
628 shall be satisfied from the general funds of the county.

629 48-8-269.91.
630 (a)(1) If the imposition of the tax is approved at the election, the tax shall be imposed on
631 the first day of the next succeeding calendar quarter which begins more than 80 days after
632 the date of the election at which the tax was approved by the voters.
633 (2) With respect to services which are regularly billed on a monthly basis, however, the
634 resolution shall become effective with respect to and the tax shall apply to services billed
635 on or after the effective date specified in paragraph (1) of this subsection.
636 (b) The tax shall cease to be imposed on the earliest of the following dates:
637 (1) If the resolution calling for the imposition of the tax provided for the issuance of
638 general obligation debt and such debt is the subject of validation proceedings, as of the
639 end of the first calendar quarter ending more than 80 days after the date on which a court
640 of competent jurisdiction enters a final order denying validation of such debt;
641 (2) On the final day of the maximum period of time specified for the imposition of the
642 tax; or
643 (3) As of the end of the calendar quarter during which the commissioner determines that
644 the tax will have raised revenues sufficient to provide to the metropolitan county special
645 district net proceeds equal to or greater than the amount specified as the maximum
646 amount of net proceeds to be raised by the tax.
647 (c)(1) At any time, no more than a single tax under this part shall be imposed within a
648 metropolitan county special district. Any tax imposed under this part may be imposed
649 at a rate of up to .75 percent. Any tax imposed under this part at a rate of less than .75
650 percent shall be in an increment of .05 percent.
651 (2) In any metropolitan county special district in which a tax is currently being levied
652 and collected pursuant to a local constitutional amendment for purposes of a metropolitan
653 area system of public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted
654 pursuant to such local constitutional amendment, and such tax is levied at a percentage
655 over 1 percent, then the combined amount of the percentage over 1 percent of such tax
656 and the tax levied pursuant to this part shall not exceed 1 percent.
657 (3) In any metropolitan county special district in which a tax is in effect under this part,
658 proceedings may be commenced, while the tax is in effect, calling for the reimposition
659 of the tax upon the termination of the tax then in effect; and an election may be held at
660 the next scheduled election for this purpose while the tax is in effect. Such proceedings
661 for the reimposition of a tax under this part shall be in the same manner as proceedings

662 for the initial imposition of the tax, but the newly authorized tax shall not be imposed
663 until the expiration of the tax then in effect.
664 (4) Following the expiration of a tax under this part, proceedings for the reimposition of
665 a tax under this part may be initiated in the same manner as provided in this part for
666 initial imposition of such tax.

667 48-8-269.92.
668 A tax levied pursuant to this part shall be exclusively administered and collected by the
669 commissioner for the use and benefit of the county and qualified municipalities within the
670 part of the metropolitan county special district imposing the tax. Such administration and
671 collection shall be accomplished in the same manner and subject to the same applicable
672 provisions, procedures, and penalties provided in Article 1 of this chapter; provided,
673 however, that all moneys collected from each taxpayer by the commissioner shall be
674 applied first to such taxpayer's liability for taxes owed the state; and provided, further, that
675 the commissioner may rely upon a representation by or on behalf of the metropolitan
676 county special district or the Secretary of State that such a tax has been validly imposed,
677 and the commissioner and the commissioner's agents shall not be liable to any person for
678 collecting any such tax which was not validly imposed. Dealers shall be allowed a
679 percentage of the amount of the tax due and accounted for and shall be reimbursed in the
680 form of a deduction in submitting, reporting, and paying the amount due if such amount
681 is not delinquent at the time of payment. The deduction shall be at the rate and subject to
682 the requirements specified under subsections (b) through (f) of Code Section 48-8-50.

683 48-8-269.93.
684 Each sales tax return remitting taxes collected under this part shall separately identify the
685 location of each retail establishment at which any of the taxes remitted were collected and
686 shall specify the amount of sales and the amount of taxes collected at each establishment
687 for the period covered by the return in order to facilitate the determination by the
688 commissioner that all taxes imposed by this part are collected and distributed according to
689 situs of sale.

690 48-8-269.94.
691 The proceeds of the tax collected by the commissioner in each metropolitan county special
692 district under this part shall be disbursed as soon as practicable after collection as follows:
693 (1) One percent of the amount collected shall be paid into the general fund of the state
694 treasury in order to defray the costs of administration; and

695 (2) Except for the percentage provided in paragraph (1) of this Code section, the
696 remaining proceeds of the tax shall be distributed pursuant to the terms of an
697 intergovernmental agreement.

698 48-8-269.95.
699 (a) The proceeds of a tax under this part shall not be subject to any allocation or balancing
700 of state and federal funds provided for by general law, and such proceeds shall not be
701 considered or taken into account in any such allocation or balancing.
702 (b) The approval of the tax under this part shall not in any way diminish the percentage of
703 state or federal funds allocated to any of the local governments under Code Section 32-5-27
704 within the metropolitan county special district levying the tax. The amount of state or
705 federal funds expended in the county or any qualified municipality within the metropolitan
706 county special district shall not be decreased or diverted due to the use of proceeds from
707 the tax levied under this part for transportation purposes that have a high priority in the
708 state-wide strategic transportation plan.

709 48-8-269.96.
710 (a) Except as to rate, a tax imposed under this part shall correspond to the tax imposed by
711 Article 1 of this chapter. No item or transaction which is not subject to taxation under
712 Article 1 of this chapter shall be subject to a tax imposed under this part, except that a tax
713 imposed under this part shall not apply to:
714 (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road
715 farm or agricultural equipment, or locomotives;
716 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;
717 (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public
718 highways;
719 (4) The sale or use of energy used in the manufacturing or processing of tangible goods
720 primarily for resale;
721 (5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2
722 for public mass transit; or
723 (6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.
724 (b) Except as otherwise specifically provided in this part, the tax imposed pursuant to this
725 part shall be subject to any sales and use tax exemption which is otherwise imposed by law;
726 provided, however, that the tax levied by this part shall be applicable to the sale of food and
727 food ingredients as provided for in paragraph (57) of Code Section 48-8-3.

728 48-8-269.97.

729 Where a local sales or use tax has been paid with respect to tangible personal property by
730 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction
731 outside this state, the tax may be credited against the tax authorized to be imposed by this
732 part upon the same property. If the amount of sales or use tax so paid is less than the
733 amount of the tax due under this part, the purchaser shall pay an amount equal to the
734 difference between the amount paid in the other tax jurisdiction and the amount due under
735 this part. The commissioner may require such proof of payment in another local tax
736 jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,
737 against the tax under this part for tax paid in another jurisdiction if the tax paid in such
738 other jurisdiction is used to obtain a credit against any other local sales and use tax levied
739 in the metropolitan county special district.

740 48-8-269.98.
741 No tax shall be imposed upon the sale of tangible personal property which is ordered by
742 and delivered to the purchaser at a point outside the geographical area of the county in
743 which the tax is imposed regardless of the point at which title passes, if the delivery is
744 made by the seller's vehicle, United States mail, or common carrier or by private or contract
745 carrier.

746 48-8-269.99.
747 The commissioner shall have the power and authority to promulgate such rules and
748 regulations as shall be necessary for the effective and efficient administration and
749 enforcement of the collection of the tax.

750 48-8-269.991.
751 Except as provided in Code Section 48-8-6, the tax authorized under this part shall be in
752 addition to any other local sales and use tax. Except as otherwise provided in this part and
753 except as provided in Code Section 48-8-6, the imposition of any other local sales and use
754 tax within a county or qualified municipality within a metropolitan county special district
755 shall not affect the authority of a metropolitan county special district to impose the tax
756 authorized under this part, and the imposition of the tax authorized under this part shall not
757 affect the imposition of any otherwise authorized local sales and use tax within the
758 metropolitan county special district.

759 48-8-269.992.
760 (a)(1) The proceeds received from the tax shall be used by the county and qualified
761 municipalities within the part of the metropolitan county special district levying the tax

762 exclusively for the transportation purposes specified in the resolution calling for
763 imposition of the tax. Such proceeds shall be kept in a separate account from other funds
764 of any county or qualified municipality receiving proceeds of the tax and shall not in any
765 manner be commingled with other funds of any county or qualified municipality prior to
766 the expenditure.
767 (2) The governing authority of each county and the governing authority of each qualified
768 municipality receiving any proceeds from the tax under this part shall maintain a record
769 of each and every purpose for which the proceeds of the tax are used. A schedule shall
770 be included in each annual audit which shows for each purpose in the resolution calling
771 for imposition of the tax the original estimated cost, the current estimated cost if it is not
772 the original estimated cost, amounts expended in prior years, and amounts expended in
773 the current year. The auditor shall verify and test expenditures sufficient to provide
774 assurances that the schedule is fairly presented in relation to the financial statements. The
775 auditor's report on the financial statements shall include an opinion, or disclaimer of
776 opinion, as to whether the schedule is presented fairly in all material respects in relation
777 to the financial statements taken as a whole.
778 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax
779 unless the county governing authority determines that, and if the debt is to be validated it
780 is demonstrated in the validation proceedings that, during each year in which any payment
781 of principal or interest on the debt comes due, the county will receive from the tax net
782 proceeds sufficient to fully satisfy such liability. General obligation debt issued under this
783 part shall be payable first from the separate account in which are placed the proceeds
784 received by the county from the tax. Such debt, however, shall constitute a pledge of the
785 full faith, credit, and taxing power of the county; and any liability on such debt which is
786 not satisfied from the proceeds of the tax shall be satisfied from the general funds of the
787 county.
788 (c) The intergovernmental agreement, if applicable, and resolution calling for the
789 imposition of the tax may specify that all of the proceeds of the tax will be used for
790 payment of general obligation debt issued in conjunction with the imposition of the tax,
791 and, in that event, such proceeds shall be solely for such purpose except as otherwise
792 provided in subsection (f) of this Code section.
793 (d) The intergovernmental agreement, if applicable, and resolution calling for the
794 imposition of the tax may specify that a part of the proceeds of the tax will be used for
795 payment of general obligation debt issued in conjunction with the imposition of the tax.
796 The intergovernmental agreement, if applicable, and resolution shall specifically state the
797 other purposes for which such proceeds will be used. In such a case, no part of the net
798 proceeds from the tax received in any year shall be used for such other purposes until all

799 debt service requirements of the general obligation debt for that year have first been
800 satisfied from the account in which the proceeds of the tax are placed.
801 (e) The resolution calling for the imposition of the tax may specify that no general
802 obligation debt is to be issued in conjunction with the imposition of the tax. The
803 intergovernmental agreement, if applicable, and resolution shall specifically state the
804 purpose or purposes for which the proceeds will be used.
805 (f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of
806 payment of general obligation debt issued in conjunction with the imposition of the tax,
807 then any net proceeds of the tax in excess of the amount required for final payment of
808 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.
809 (B) If the metropolitan county special district receives from the tax net proceeds in
810 excess of the maximum cost of the transportation projects and purposes stated in the
811 resolution calling for the imposition of the tax or in excess of the actual cost of such
812 projects and purposes, then such excess proceeds shall be subject to and applied as
813 provided in paragraph (2) of this subsection unless otherwise specified in the
814 intergovernmental agreement, if applicable.
815 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section
816 48-8-269.91 by reason of denial of validation of debt, then all net proceeds received by
817 the special district from the tax shall be excess proceeds subject to paragraph (2) of this
818 subsection.
819 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of
820 reducing any indebtedness of any county or qualified municipality within the
821 metropolitan county special district other than indebtedness incurred pursuant to this part.
822 If there is no such other indebtedness or if the excess proceeds exceed the amount of any
823 such other indebtedness, then the excess proceeds shall next be paid into the general fund
824 of such county or qualified municipality, it being the intent that any funds so paid into the
825 general fund of such county or qualified municipality be used for the purpose of reducing
826 ad valorem taxes.

827 48-8-269.993.
828 Not later than December 31 of each year, the governing authority of the county and each
829 qualified municipality receiving any proceeds from the tax under this part shall publish
830 annually, in a newspaper of general circulation in the boundaries of such metropolitan
831 county special district, a simple, nontechnical report which shows for each purpose in the
832 resolution calling for the imposition of the tax the original estimated cost, the current
833 estimated cost if it is not the original estimated cost, amounts expended in prior years, and
834 amounts expended in the current year. The report shall also include a statement of what

835 corrective action the metropolitan county special district intends to implement with respect
836 to each purpose which is underfunded or behind schedule and a statement of any surplus
837 funds which have not been expended for a purpose.

838 Part 3

839 48-8-269.994.
840 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
841 Constitution of this state, 159 special districts are created within this state. The
842 geographical boundary of each county shall correspond with and shall be conterminous
843 with the geographical boundary of the 159 special districts created.
844 (b) The provisions of this part shall only be applicable to special districts in which:
845 (1) A tax is currently being levied and collected by a municipality that is specifically
846 authorized to levy such tax pursuant to a local constitutional amendment for purposes of
847 a metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, and
848 the laws enacted pursuant to such local constitutional amendment; and
849 (2) Such municipality contains within its boundaries 15 percent or more of the
850 geographic area of a metropolitan county special district.
851 (c) The territory of any municipality in this state meeting the qualifications contained in
852 subsection (b) of this Code section shall be a metropolitan municipality special district, the
853 geographic boundary of which shall be coterminous with the geographic boundary of such
854 municipality.

855 48-8-269.995.
856 (a) After July 1, 2016, any metropolitan municipality special district may, by following
857 the procedures required by this part, impose for a limited period of time within such
858 metropolitan municipality special district a transportation special purpose local option sales
859 and use tax, the proceeds of which shall be used only for transportation purposes.
860 (b)(1) Prior to the issuance of the call for the referendum required by Code Section
861 48-8-269.996, the governing authority of the metropolitan municipality special district
862 that desires to levy a tax under this part shall by a majority vote on a resolution offered
863 for such purpose approve the submission of a list of transportation purposes and the
864 question of whether the tax should be approved to the governing authority of the county
865 in which the metropolitan municipality special district is located. In the event a
866 metropolitan municipality special district is located in more than one county, such
867 resolution shall be forwarded to the governing authority of the county which contains the
868 highest percentage of the geographic area of the metropolitan municipality special

869 district. The governing authority of the county, unless there is a vote against the
870 resolution by a majority plus one of the members of such governing authority of the
871 county, shall sign a resolution offered for such purpose and shall notify the county
872 election superintendent by forwarding to the superintendent a copy of such resolution
873 calling for the imposition of the tax and for the proposal to be presented to the qualified
874 voters in the metropolitan municipality special district at the next scheduled election.
875 Such resolution, or a digest thereof, shall be available during regular business hours in
876 the office of the county clerk and in the offices of the metropolitan municipality special
877 district calling for the election.
878 (2) The resolution authorized by paragraph (1) of this subsection shall describe:
879 (A) The specific transportation purposes to be funded;
880 (B) The approximate cost of such transportation purposes, which shall also be the
881 maximum amount of net proceeds to be raised by the tax;
882 (C) The maximum period of time, to be stated in calendar years, for which the tax may
883 be imposed and the rate thereof. The maximum period of time for the imposition of the
884 tax shall not exceed five years; and
885 (D) A list of the projects and purposes qualifying as transportation purposes proposed
886 to be funded from the tax, including an expenditure of at least 30 percent of the
887 estimated revenue from the tax on projects consistent with the state-wide strategic
888 transportation plan as defined in paragraph (6) of subsection (a) of Code Section
889 32-2-22.

890 48-8-269.996.
891 (a)(1) The ballot submitting the question of the imposition of the tax to the voters within
892 the metropolitan municipality special district shall have written or printed thereon the
893 following:
894 '( ) YES Shall an additional ___ percent sales tax be collected in the City of
895 _____ for _____ years for the purpose of transportation
896 ( ) NO improvements and congestion reduction?'
897 (2) If debt is to be issued, the ballot shall also have written or printed thereon, following
898 the language specified by paragraph (1) of this subsection, the following:
899 'If imposition of the tax is approved by the voters, such vote shall also constitute
900 approval of the issuance of general obligation debt of _____ the municipality
901 in the principal amount of $ _____ for the above purpose.'
902 (b) The election superintendent shall issue the call and conduct the election in the manner
903 authorized by general law. The superintendent shall canvass the returns, declare the result
904 of the election, and certify the result to the Secretary of State and to the commissioner. The

905 expense of the election shall be paid from municipal funds. All persons desiring to vote
906 in favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax
907 shall vote 'No.' If more than one-half of the votes cast throughout the metropolitan
908 municipality special district are in favor of imposing the tax, then the tax shall be imposed
909 as provided in this part.
910 (c) Where such question is not approved by the voters, the metropolitan municipality
911 special district may resubmit such question from time to time upon compliance with the
912 requirements of this part.
913 (d)(1) If the proposal includes the authority to issue general obligation debt and if more
914 than one-half of the votes cast are in favor of the proposal, then the authority to issue such
915 debt in accordance with Article IX, Section V, Paragraph I of the Constitution is given
916 to the proper officers of the municipality; otherwise, such debt shall not be issued. If the
917 authority to issue such debt is so approved by the voters, then such debt may be issued
918 without further approval by the voters.
919 (2) If the issuance of general obligation debt is included and approved as provided in this
920 Code section, then the governing authority of the municipality may incur such debt either
921 through the issuance and validation of general obligation bonds or through the execution
922 of a promissory note or notes or other instrument or instruments. If such debt is incurred
923 through the issuance of general obligation bonds, such bonds and their issuance and
924 validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 except as
925 specifically provided otherwise in this part. If such debt is incurred through the execution
926 of a promissory note or notes or other instrument or instruments, no validation
927 proceedings shall be necessary, and such debt shall be subject to Code Sections 36-80-10
928 through 36-80-14 except as specifically provided otherwise in this part. In either event,
929 such general obligation debt shall be payable first from the separate account in which are
930 placed the proceeds received by the municipality from the tax. Such general obligation
931 debt shall, however, constitute a pledge of the full faith, credit, and taxing power of the
932 municipality; and any liability on such debt which is not satisfied from the proceeds of
933 the tax shall be satisfied from the general funds of the municipality.

934 48-8-269.997.
935 (a)(1) If the imposition of the tax is approved at the election, the tax shall be imposed on
936 the first day of the next succeeding calendar quarter which begins more than 80 days after
937 the date of the election at which the tax was approved by the voters.
938 (2) With respect to services which are regularly billed on a monthly basis, however, the
939 resolution shall become effective with respect to and the tax shall apply to services billed
940 on or after the effective date specified in paragraph (1) of this subsection.

941 (b) The tax shall cease to be imposed on the earliest of the following dates:
942 (1) If the resolution calling for the imposition of the tax provided for the issuance of
943 general obligation debt and such debt is the subject of validation proceedings, as of the
944 end of the first calendar quarter ending more than 80 days after the date on which a court
945 of competent jurisdiction enters a final order denying validation of such debt;
946 (2) On the final day of the maximum period of time specified for the imposition of the
947 tax; or
948 (3) As of the end of the calendar quarter during which the commissioner determines that
949 the tax will have raised revenues sufficient to provide to the metropolitan municipality
950 special district net proceeds equal to or greater than the amount specified as the maximum
951 amount of net proceeds to be raised by the tax.
952 (c)(1) At any time, no more than a single tax under this part shall be imposed within a
953 metropolitan municipality special district. Any tax imposed under this part may be
954 imposed at a rate of up to .75 percent. Any tax imposed under this part at a rate of less
955 than .75 percent shall be in an increment of .05 percent.
956 (2) In any metropolitan municipality special district in which a tax is currently being
957 levied and collected pursuant to a local constitutional amendment for purposes of a
958 metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, and the
959 laws enacted pursuant to such local constitutional amendment, and such tax is levied at
960 a percentage over 1 percent, then the combined amount of the percentage over 1 percent
961 of such tax and the tax levied pursuant to this part shall not exceed 1 percent;
962 (3) In any metropolitan municipality special district in which a tax is in effect under this
963 part, proceedings may be commenced, while the tax is in effect, calling for the
964 reimposition of the tax upon the termination of the tax then in effect; and an election may
965 be held at the next scheduled election for this purpose while the tax is in effect. Such
966 proceedings for the reimposition of a tax under this part shall be in the same manner as
967 proceedings for the initial imposition of the tax, but the newly authorized tax shall not be
968 imposed until the expiration of the tax then in effect.
969 (4) Following the expiration of a tax under this part, proceedings for the reimposition of
970 a tax under this part may be initiated in the same manner as provided in this part for
971 initial imposition of such tax.

972 48-8-269.998.
973 A tax levied pursuant to this part shall be exclusively administered and collected by the
974 commissioner for the use and benefit of the metropolitan municipal special district
975 imposing the tax. Such administration and collection shall be accomplished in the same
976 manner and subject to the same applicable provisions, procedures, and penalties provided

977 in Article 1 of this chapter; provided, however, that all moneys collected from each
978 taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes
979 owed the state; and provided, further, that the commissioner may rely upon a representation
980 by or on behalf of the metropolitan municipal special district or the Secretary of State that
981 such a tax has been validly imposed, and the commissioner and the commissioner's agents
982 shall not be liable to any person for collecting any such tax which was not validly imposed.
983 Dealers shall be allowed a percentage of the amount of the tax due and accounted for and
984 shall be reimbursed in the form of a deduction in submitting, reporting, and paying the
985 amount due if such amount is not delinquent at the time of payment. The deduction shall
986 be at the rate and subject to the requirements specified under subsections (b) through (f)
987 of Code Section 48-8-50.

988 48-8-269.999.
989 Each sales tax return remitting taxes collected under this part shall separately identify the
990 location of each retail establishment at which any of the taxes remitted were collected and
991 shall specify the amount of sales and the amount of taxes collected at each establishment
992 for the period covered by the return in order to facilitate the determination by the
993 commissioner that all taxes imposed by this part are collected and distributed according to
994 situs of sale.

995 48-8-269.9991.
996 The proceeds of the tax collected by the commissioner in each metropolitan municipality
997 special district under this part shall be disbursed as soon as practicable after collection;
998 provided, however, that 1 percent of the amount collected shall be paid into the general
999 fund of the state treasury in order to defray the costs of administration.

1000 48-8-269.9992.
1001 (a) The proceeds of a tax under this part shall not be subject to any allocation or balancing
1002 of state and federal funds provided for by general law, and such proceeds shall not be
1003 considered or taken into account in any such allocation or balancing.
1004 (b) The approval of the tax under this part shall not in any way diminish the percentage of
1005 state or federal funds allocated to any municipality under Code Section 32-5-27. The
1006 amount of state or federal funds expended in the metropolitan municipality special district
1007 shall not be decreased or diverted due to the use of proceeds from the tax levied under this
1008 part for transportation purposes that have a high priority in the state-wide strategic
1009 transportation plan.

1010 48-8-269.9993.
1011 (a) Except as to rate, a tax imposed under this part shall correspond to the tax imposed by
1012 Article 1 of this chapter. No item or transaction which is not subject to taxation under
1013 Article 1 of this chapter shall be subject to a tax imposed under this part, except that a tax
1014 imposed under this part shall not apply to:
1015 (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road
1016 farm or agricultural equipment, or locomotives;
1017 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;
1018 (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public
1019 highways;
1020 (4) The sale or use of energy used in the manufacturing or processing of tangible goods
1021 primarily for resale;
1022 (5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2
1023 for public mass transit; or
1024 (6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.
1025 (b) Except as otherwise specifically provided in this part, the tax imposed pursuant to this
1026 part shall be subject to any sales and use tax exemption which is otherwise imposed by law;
1027 provided, however, that the tax levied by this part shall be applicable to the sale of food and
1028 food ingredients as provided for in paragraph (57) of Code Section 48-8-3.

1029 48-8-269.9994.
1030 Where a local sales or use tax has been paid with respect to tangible personal property by
1031 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction
1032 outside this state, the tax may be credited against the tax authorized to be imposed by this
1033 part upon the same property. If the amount of sales or use tax so paid is less than the
1034 amount of the tax due under this part, the purchaser shall pay an amount equal to the
1035 difference between the amount paid in the other tax jurisdiction and the amount due under
1036 this part. The commissioner may require such proof of payment in another local tax
1037 jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,
1038 against the tax under this part for tax paid in another jurisdiction if the tax paid in such
1039 other jurisdiction is used to obtain a credit against any other local sales and use tax levied
1040 in the county or in a metropolitan municipality special district which includes the county.

1041 48-8-269.9995.
1042 No tax shall be imposed upon the sale of tangible personal property which is ordered by
1043 and delivered to the purchaser at a point outside the geographical area of the metropolitan
1044 county special district in which the tax is imposed regardless of the point at which title

1045 passes, if the delivery is made by the seller's vehicle, United States mail, or common carrier
1046 or by private or contract carrier.

1047 48-8-269.9996.
1048 The commissioner shall have the power and authority to promulgate such rules and
1049 regulations as shall be necessary for the effective and efficient administration and
1050 enforcement of the collection of the tax.

1051 48-8-269.9997.
1052 Except as provided in Code Section 48-8-6, the tax authorized under this part shall be in
1053 addition to any other local sales and use tax. Except as otherwise provided in this part and
1054 except as provided in Code Section 48-8-6, the imposition of any other local sales and use
1055 tax within a metropolitan municipality special district shall not affect the imposition of any
1056 otherwise authorized local sales and use tax within the metropolitan municipality special
1057 district.

1058 48-8-269.9998.
1059 (a)(1) The proceeds received from the tax shall be used by the metropolitan municipality
1060 special district levying the tax exclusively for the transportation purposes specified in the
1061 resolution calling for imposition of the tax. Such proceeds shall be kept in a separate
1062 account from other funds of the municipality receiving proceeds of the tax and shall not
1063 in any manner be commingled with other funds.
1064 (2) The governing authority of any municipality receiving any proceeds from the tax
1065 under this part shall maintain a record of each and every purpose for which the proceeds
1066 of the tax are used. A schedule shall be included in each annual audit which shows for
1067 each purpose in the resolution calling for imposition of the tax the original estimated cost,
1068 the current estimated cost if it is not the original estimated cost, amounts expended in
1069 prior years, and amounts expended in the current year. The auditor shall verify and test
1070 expenditures sufficient to provide assurances that the schedule is fairly presented in
1071 relation to the financial statements. The auditor's report on the financial statements shall
1072 include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly
1073 in all material respects in relation to the financial statements taken as a whole.
1074 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax
1075 unless the municipal governing authority determines that, and if the debt is to be validated
1076 it is demonstrated in the validation proceedings that, during each year in which any
1077 payment of principal or interest on the debt comes due, the municipality will receive from
1078 the tax net proceeds sufficient to fully satisfy such liability. General obligation debt issued

1079 under this part shall be payable first from the separate account in which are placed the
1080 proceeds received by the municipality from the tax. Such debt, however, shall constitute
1081 a pledge of the full faith, credit, and taxing power of the municipality; and any liability on
1082 such debt which is not satisfied from the proceeds of the tax shall be satisfied from the
1083 general funds of the municipality.
1084 (c) The resolution calling for the imposition of the tax may specify that all of the proceeds
1085 of the tax will be used for payment of general obligation debt issued in conjunction with
1086 the imposition of the tax, and, in that event, such proceeds shall be solely for such purpose
1087 except as otherwise provided in subsection (f) of this Code section.
1088 (d) The resolution calling for the imposition of the tax may specify that a part of the
1089 proceeds of the tax will be used for payment of general obligation debt issued in
1090 conjunction with the imposition of the tax. The resolution shall specifically state the other
1091 purposes for which such proceeds will be used. In such a case, no part of the net proceeds
1092 from the tax received in any year shall be used for such other purposes until all debt service
1093 requirements of the general obligation debt for that year have first been satisfied from the
1094 account in which the proceeds of the tax are placed.
1095 (e) The resolution calling for the imposition of the tax may specify that no general
1096 obligation debt is to be issued in conjunction with the imposition of the tax. The resolution
1097 shall specifically state the purpose or purposes for which the proceeds will be used.
1098 (f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of
1099 payment of general obligation debt issued in conjunction with the imposition of the tax,
1100 then any net proceeds of the tax in excess of the amount required for final payment of
1101 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.
1102 (B) If the metropolitan municipality special district receives from the tax net proceeds
1103 in excess of the maximum cost of the transportation projects and purposes stated in the
1104 resolution calling for the imposition of the tax or in excess of the actual cost of such
1105 projects and purposes, then such excess proceeds shall be subject to and applied as
1106 provided in paragraph (2) of this subsection.
1107 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section
1108 48-8-269.997 by reason of denial of validation of debt, then all net proceeds received
1109 by the metropolitan municipality special district from the tax shall be excess proceeds
1110 subject to paragraph (2) of this subsection.
1111 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of
1112 reducing any indebtedness of the metropolitan municipality special district other than
1113 indebtedness incurred pursuant to this part. If there is no such other indebtedness or if
1114 the excess proceeds exceed the amount of any such other indebtedness, then the excess
1115 proceeds shall next be paid into the general fund of such municipality, it being the intent

1116 that any funds so paid into the general fund of such municipality be used for the purpose
1117 of reducing ad valorem taxes.

1118 48-8-269.9999.
1119 Not later than December 31 of each year, the governing authority of the municipality
1120 receiving any proceeds from the tax under this part shall publish annually, in a newspaper
1121 of general circulation in the boundaries of such municipality, a simple, nontechnical report
1122 which shows for each purpose in the resolution calling for the imposition of the tax the
1123 original estimated cost, the current estimated cost if it is not the original estimated cost,
1124 amounts expended in prior years, and amounts expended in the current year. The report
1125 shall also include a statement of what corrective action the municipality intends to
1126 implement with respect to each purpose which is underfunded or behind schedule and a
1127 statement of any surplus funds which have not been expended for a purpose."

1128 **PART III**
1129 **Effective Date; General Repealer.**
1130 **SECTION 3-1.**

1131 This Act shall become effective upon its approval by the Governor or upon its becoming law
1132 without such approval.

1133 **SECTION 3-2.**
1134 All laws and parts of laws in conflict with this Act are repealed.