

House Bill 1099

By: Representatives Porter of the 143<sup>rd</sup>, Smyre of the 132<sup>nd</sup>, Hugley of the 133<sup>rd</sup>, Ashe of the 56<sup>th</sup>, Murphy of the 120<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to provide for a phase in on the dedication of a portion of the state sales  
3 and use tax on motor fuels to transportation purposes; to provide for an exemption from the  
4 cap on the imposition of local sales and use taxes; to provide for definitions; to provide for  
5 an up to 1 percent sales and use tax to be used to fund transportation purposes in special  
6 transportation districts within the state; to provide for the creation of such districts, the  
7 governance thereof, and the development of a list of transportation purposes in the district;  
8 to provide an exception for counties and municipalities already levying a tax for public  
9 transportation purposes; to provide an exemption from expenditures on public transportation  
10 for districts outside the metropolitan transportation district; to provide that each county may  
11 opt out of the district; to provide for the district to pass a resolution calling for a referendum  
12 within the district; to provide for the tax to be levied by the participating counties; to provide  
13 for the funds collected to be deposited in trust accounts; to provide for 50 percent of the  
14 proceeds of a levy to be spent on public transportation in certain counties; to provide for  
15 contracting and constructing of the transportation purposes on the regional lists; to provide  
16 for exemptions; to provide for related matters; to provide for a conditional effective date; to  
17 provide for automatic repeal; to repeal conflicting laws; and for other purposes.

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

19 style="text-align:center">**SECTION 1.**

20 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
21 taxes, is amended in Code Section 48-8-3.1, relating to exemptions as to motor fuel taxes,  
22 by adding a new subsection as follows:

23 "(d) The phase in of the transfer of a portion of the state sales and use tax on motor fuels  
24 to be used for transportation purposes, as provided for in Article III, Section IX, Paragraph  
25 VI(b)(2) of the Constitution, shall be as follows:

26 (1) As of July 1, 2012, 25 percent of the applicable amount collected in the previous  
 27 fiscal year shall be transferred to the fund in the Department of Transportation to be used  
 28 for transportation purposes;

29 (2) As of July 1, 2013, 50 percent of the applicable amount collected in the previous  
 30 fiscal year shall be transferred to the fund in the Department of Transportation to be used  
 31 for transportation purposes;

32 (3) As of July 1, 2014, 75 percent of the applicable amount collected in the previous  
 33 fiscal year shall be transferred to the fund in the Department of Transportation to be used  
 34 for transportation purposes; and

35 (4) As of July 1, 2015, and annually thereafter, 100 percent of the applicable amount  
 36 collected in the previous fiscal year shall be transferred to the fund in the Department of  
 37 Transportation to be used for transportation purposes."

38 **SECTION 2.**

39 Said chapter is further amended in Code Section 48-8-6, relating to limitations on local  
 40 imposition of certain taxes, by revising subsection (b) as follows:

41 "(b) There shall not be imposed in any jurisdiction in this state or on any transaction in this  
 42 state local sales taxes, local use taxes, or local sales and use taxes in excess of 2 percent.  
 43 For purposes of this prohibition, the taxes affected are any sales tax, use tax, or sales and  
 44 use tax which is levied in an area consisting of less than the entire state, however  
 45 authorized, including such taxes authorized by or pursuant to constitutional amendment,  
 46 except that the following taxes shall not count toward or be subject to such 2 percent  
 47 limitation:

48 (1) A sales and use tax for educational purposes exempted from such limitation under  
 49 Article VIII, Section VI, Paragraph IV of the Constitution;

50 (2) Any tax levied for purposes of a metropolitan area system of public transportation,  
 51 as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page  
 52 1008; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)  
 53 of the Constitution; and the laws enacted pursuant to such constitutional amendment;  
 54 provided, however, that the exception provided for under this paragraph shall only apply  
 55 in a county in which a tax is being imposed under subparagraph (a)(1)(D) of Code  
 56 Section 48-8-111 in whole or in part for the purpose or purposes of a water capital outlay  
 57 project or projects, a sewer capital outlay project or projects, a water and sewer capital  
 58 outlay project or projects, water and sewer projects and costs as defined under paragraph  
 59 ~~(3)~~(4) of Code Section 48-8-200, or any combination thereof and with respect to which  
 60 the county has entered into an intergovernmental contract with a municipality, in which  
 61 the average waste-water system flow of such municipality is not less than 85 million

62 gallons per day, allocating proceeds to such municipality to be used solely for water and  
 63 sewer projects and costs as defined under paragraph ~~(3)~~(4) of Code Section 48-8-200.

64 The exception provided for under this paragraph shall apply only during the period the  
 65 tax under said subparagraph (a)(1)(D) is in effect. The exception provided for under this  
 66 paragraph shall not apply in any county in which a tax is being imposed under Article 2A  
 67 of this chapter;

68 (3) In the event of a rate increase imposed pursuant to Code Section 48-8-96, only the  
 69 amount in excess of the initial 1 percent sales and use tax and in the event of a newly  
 70 imposed tax pursuant to Code Section 48-8-96, only the amount in excess of a 1 percent  
 71 sales and use tax; ~~and~~

72 (4) A sales and use tax levied under Article 4 of this chapter;

73 (5) A sales and use tax levied under Article 5 of this chapter; and

74 (6) Any tax levied for purposes of a metropolitan area system of public transportation,  
 75 as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page  
 76 1008; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)  
 77 of the Constitution; and the laws enacted pursuant to such constitutional amendment.

78 If the imposition of any otherwise authorized local sales tax, local use tax, or local sales  
 79 and use tax would result in a tax rate in excess of that authorized by this subsection, then  
 80 such otherwise authorized tax ~~may~~ shall not be imposed."

81 **SECTION 3.**

82 Said chapter is further amended by adding a new article to read as follows:

83 "ARTICLE 5

84 48-8-220.

85 As used in this article, the term:

86 (1) 'Aircraft' means any contrivance used or designed for navigation or flight through the  
 87 air.

88 (2) 'District' means the metropolitan transportation district and special transportation  
 89 districts created in Code Sections 48-8-222 and 48-8-223.

90 (3) 'Levy' means the district-wide sales and use tax authorized by Code Section  
 91 48-8-221.

92 (4) 'Motor vehicle' means:

93 (A) Every self-propelled vehicle designed for operation or required to be licensed for  
 94 operation upon the public highways; and

- 95 (B) Any other machine or mechanical contrivance using motor fuel to the extent that  
 96 the machine or contrivance is operated upon the public highways.
- 97 (5) 'Public transportation' means any transportation project or purpose primarily used to  
 98 provide alternatives to using motor vehicles as a method of transportation. It includes,  
 99 but is not limited to, passenger rail, public transit, buses, and bike paths, including the  
 100 necessary infrastructure and the costs of operation and maintenance.
- 101 (6) 'Qualified municipality' means a qualified municipality as defined in Code Section  
 102 48-8-110 situated wholly or partly within a district.
- 103 (7) 'Transportation agency' means a Georgia department, authority, or agency authorized  
 104 by general law to engage in activities relating to transportation projects or purposes.
- 105 (8) 'Transportation purpose' or 'transportation project' means, without limitation, roads  
 106 and bridges, freight and passenger rail, airports, public transit, buses, seaports, and all  
 107 activities and structures useful and incident to providing, operating, and maintaining the  
 108 same; provided, however, that 'transportation purpose' or 'transportation project' shall not  
 109 include purposes or projects which are not included in any state-wide strategic  
 110 transportation plan adopted by the General Assembly.
- 111 (9) 'Voting officials of the district' means the elected officials representing the county,  
 112 counties, or qualified municipalities in a district.
- 113 (10) 'Watercraft' means any boat, vessel, or craft, other than a seaplane, used or capable  
 114 of being used as a means of transportation on water, which is more than 18 feet in length  
 115 and is designed to carry two or more persons.

116 48-8-221.

- 117 (a) In accordance with the provisions of Article IX, Section IV, Paragraph V of the  
 118 Constitution, on or after January 1, 2011, a single sales and use tax of up to 1 percent may  
 119 be levied as provided in this article to fund transportation purposes in a district.
- 120 (b) A county shall be wholly within one transportation district. No county shall be divided  
 121 among more than one district. The boundaries of the districts shall be otherwise as  
 122 determined by the constituent counties.
- 123 (c) After the formation of a special transportation district, but prior to the passage of the  
 124 resolution calling for imposition of the tax authorized by this article, the governing  
 125 authority of any county sharing a boundary with any county within a district may by  
 126 resolution opt into such district. Prior to the county governing authority's vote to opt into  
 127 the district, the county shall follow the procedures of paragraph (2) of subsection (a) of  
 128 Code Section 48-8-223 for meeting with all of the qualified municipalities. In order to add  
 129 the county to the district, the governing authorities of the counties within the district must  
 130 concur. Not less than ten days prior to a vote on a resolution for such purpose, notice of

131 the intention of a county to opt into the district shall be transmitted by the governing  
 132 authority of such county to the metropolitan transportation district board if created pursuant  
 133 to Code Section 48-8-222 or to the governing authority of each qualified municipality  
 134 within the county proposing to opt into the district and to the governing authority of each  
 135 other county within such district.

136 48-8-222.

137 (a) There is created within this state a metropolitan transportation district encompassing  
 138 and being coterminous with the geographical area on January 1, 2010, of each metropolitan  
 139 area planning and development commission that was activated prior to January 1, 1972,  
 140 pursuant to Article 4 of Chapter 8 of Title 50. The management and supervision of such  
 141 district shall be vested in a district board to consist of those members of the metropolitan  
 142 area planning and development commission as provided for by Code Section 50-8-84  
 143 holding elective public office, to serve during their service as members of the commission  
 144 and until their successors are duly elected and qualified.

145 (b) Each county in a district may select one or more transportation agencies to be  
 146 responsible for designing, planning, and contracting for the construction of district projects.

147 (c) The metropolitan transportation district may authorize the levy provided for by this  
 148 article as follows:

149 (1) The district, in cooperation with its constituent counties and qualified municipalities  
 150 and its designated transportation agency or agencies, shall propound by resolution a list  
 151 of transportation purposes to be funded by a district levy. Approval of such resolution  
 152 shall require the affirmative vote of a majority of the voting members of the district.

153 Such resolution shall include:

154 (A) A list of the specific transportation purposes to be funded;

155 (B) The approximate cost of such purposes, which shall also be the maximum amount  
 156 of net proceeds to be raised by the levy; and

157 (C) The rate of the levy.

158 (2) The district resolution provided for by paragraph (1) of this subsection shall be  
 159 immediately transmitted to the governing authority of each county and qualified  
 160 municipality within the district. Each such governing authority shall thereafter have 45  
 161 days from the date of such submission to vote to opt the county out of such district. A  
 162 county shall opt out of the district upon:

163 (A) The affirmative vote of the county governing authority on a resolution for such  
 164 purpose; and

165 (B) If there are one or more qualified municipalities within the county whose area  
 166 within the county contains more than 50 percent of the population of the county, the

167 affirmative vote on resolutions for such purpose by the governing authorities of  
168 qualified municipalities representing more than 50 percent of the population of the  
169 county.

170 Only the vote described in subparagraph (A) of this paragraph shall be required for the  
171 opt out if the county is not described in subparagraph (B) of this paragraph. For a county  
172 described in subparagraph (B) of this paragraph, the votes described in subparagraphs (A)  
173 and (B) of this paragraph shall be required for the opt out. All measurements of  
174 population for purposes of this paragraph shall be according to the United States  
175 decennial census of 2000 or any future such census. Notice of the opting out of a county  
176 shall be immediately transmitted by the governing authority of such county to the  
177 governing authority of each other county within the district, to the governing authority  
178 of each qualified municipality within the county, and to the governing authority of each  
179 county sharing a border with any county within the district;

180 (3) Upon any county opting out of a district pursuant to paragraph (2) of this subsection,  
181 any remaining constituent county shall have 30 days from the expiration of the 45 day  
182 period provided for in paragraph (2) of this subsection to opt out of such district by the  
183 same mechanism and with the same notice provided for in paragraph (2) of this  
184 subsection;

185 (4) Those counties that do not opt out of a district within the time limits prescribed in this  
186 subsection and those which opt in pursuant to the provisions subsection (c) of Code  
187 Section 48-8-221 shall thereafter constitute the special transportation district. The voting  
188 officials of the district shall be reconstituted to include, pursuant to subsection (c) of  
189 Code Section 48-8-221, only the elected officials of those counties and qualified  
190 municipalities included in the special transportation district;

191 (5) The voting officials of the district as reconstituted pursuant to paragraph (4) of this  
192 subsection shall meet as soon as practicable after the reconstitution of the district. The  
193 district in cooperation with its constituent counties and qualified municipalities and the  
194 designated transportation agency or agencies may revise by resolution the list of  
195 transportation projects, if necessary or advisable, to remove or amend any project planned  
196 for an area no longer within the district and to add or amend any project for an area that  
197 was added to the district; and

198 (6) As soon as practicable after the expiration of the time for removal of counties from  
199 a district and after any revision of such resolution after the removal of any counties from  
200 the district, the voting officials of the district may by a majority vote submit to electors  
201 of the district the transportation project list and the question of whether the levy provided  
202 for by this article should be approved.

203 48-8-223.

204 (a)(1) Special transportation districts not encompassing any part of the metropolitan  
 205 transportation district created pursuant to Code Section 48-8-222 may be created by the  
 206 governing authorities of two or more contiguous counties or by the governing authority  
 207 of a single county.

208 (2) Prior to the issuance of the call for the referendum required by subsection (d) of this  
 209 Code section, the county or counties that desire to levy a tax under this article within the  
 210 special transportation district created pursuant to this Code section shall deliver or mail  
 211 a written notice to the mayor or chief elected official in each municipality located within  
 212 the district. Such notice shall contain the date, time, place, and purpose of a meeting at  
 213 which the governing authorities of the county and of each qualified municipality are to  
 214 meet to discuss possible projects for inclusion in the referendum. The notice shall be  
 215 delivered or mailed at least ten days prior to the date of the meeting. The meeting shall  
 216 be held at least 30 days prior to the issuance of the call for the referendum.

217 (b)(1) Following the meeting required by paragraph (2) of subsection (a) of this Code  
 218 section, the governing authority or authorities of the county or counties within the district  
 219 may enter into an intergovernmental agreement with each other and with one or more  
 220 qualified municipalities within the district containing a combined total of no less than 50  
 221 percent of the aggregate municipal population located within the district.

222 (2) At a minimum, the intergovernmental agreement authorized by paragraph (1) of this  
 223 subsection shall include the following:

224 (A) A list of the projects and proposals qualifying as transportation purposes proposed  
 225 to be funded from the levy;

226 (B) The estimated or projected dollar amounts allocated for each transportation  
 227 purpose from proceeds from the levy authorized by this article;

228 (C) The procedures for distributing proceeds from the levy authorized by this article  
 229 to qualified municipalities;

230 (D) A schedule for distributing proceeds from the levy authorized by this article to  
 231 qualified municipalities which shall include the priority or order in which projects will  
 232 be fully or partially funded;

233 (E) A provision that all transportation purposes included in the agreement shall be  
 234 funded from proceeds from the levy authorized by this article except as otherwise  
 235 agreed;

236 (F) A provision that proceeds from the levy authorized by this article shall be  
 237 maintained in separate accounts and utilized exclusively for the specified purposes;

238 (G) Record-keeping and audit procedures necessary to carry out the purposes of this  
 239 article; and

240 (H) Such other provisions as the county, counties, and participating municipalities  
241 choose to address.

242 (c)(1) Following the commencement of negotiation, if the parties necessary to an  
243 agreement fail to reach an agreement within 60 days, such parties shall submit the dispute  
244 to nonbinding arbitration, mediation, or such other means of resolving conflicts in a  
245 manner which reflects a good faith effort to resolve the dispute. Any negotiated  
246 agreement reached pursuant to this paragraph shall be in accordance with the  
247 requirements specified in paragraph (2) of this subsection. If the parties fail to reach an  
248 agreement within 60 days of submitting the dispute to nonbinding arbitration, mediation,  
249 or such other means of resolving conflicts, any party or parties necessary to an agreement  
250 may file a petition in superior court of the county seeking resolution of the items  
251 remaining in dispute. Such petition must be filed no later than 30 days after the last day  
252 of the 60 day alternative dispute resolution period. Such petition shall be assigned to a  
253 judge pursuant to Code Section 15-1-9.1 or 15-6-13 who is not a judge in the circuit in  
254 which the county is located. The judge selected may also be a senior judge pursuant to  
255 Code Section 15-1-9.2 who resides in another circuit. The county and qualified  
256 municipalities representing at least 50 percent of the aggregate municipal population of  
257 all qualified municipalities located wholly or partially within the district shall separately  
258 submit to the judge and the other parties a written best and final offer as to the  
259 distribution of the tax proceeds. There shall be one such offer from the county or  
260 counties in the district and one from qualified municipalities representing at least 50  
261 percent of the aggregate municipal population of all qualified municipalities located  
262 wholly or partially within the district. The visiting or senior judge shall conduct such  
263 hearings as the judge deems necessary and shall render a decision based on, but not  
264 limited to, the criteria in paragraph (2) of this subsection. The judge's decision on the  
265 allocation of the levy proceeds shall adopt one submitted best and final offer but shall  
266 also include findings of fact. The judge shall enter a final order containing a distribution  
267 certificate and transmit a copy of it to the revenue commissioner. Appeal shall be by  
268 application and the decision of the judge shall be altered only for the judge's disregard of  
269 the law, for partiality of the judge, or for corruption, fraud, or misconduct by the judge  
270 or a party.

271 (2) The judge's decision on the allocation of the levy proceeds shall be based upon, but  
272 not be limited to, the following criteria:

273 (A) Assurance of future trip reliability and competitive travel times;

274 (B) Navigation around metropolitan area congestion;

275 (C) Connection of major freight origins and destinations;

276 (D) Creation of limited access facilities for trucks connecting other origins and  
 277 destinations;  
 278 (E) Creation of new capacity for freight rail;  
 279 (F) Addressing of major bottlenecks;  
 280 (G) Improvement or grade separation of major at-grade rail crossings;  
 281 (H) Expansion of access to jobs and linkage of labor markets;  
 282 (I) Implementation of current transportation plans;  
 283 (J) Creation of a high-speed or commuter rail network;  
 284 (K) Enhancement of public mass transit operations and capacity;  
 285 (L) Maintenance and improvement of existing roads and bridges; and  
 286 (M) Each jurisdiction's mileage of public roads and vehicle mileage traveled as  
 287 determined by the Georgia Department of Transportation.

288 (3) Costs of any conflict resolution under paragraph (1) of this subsection shall be borne  
 289 proportionately by the affected political subdivisions in accordance with the final  
 290 percentage distributions of the proceeds of the levy as reflected by the negotiated  
 291 agreement, adopted best and final offer, or as otherwise ordered by the court.

292 (d)(1) No later than 30 days after the execution of an intergovernmental agreement as  
 293 provided for in subsection (b) of this Code section or entry of the judge's final order as  
 294 provided in subsection (c) of this Code section, the governing authorities of the county  
 295 or counties of the district shall call for a referendum to submit the project list and the  
 296 question of whether the levy authorized by this article should be approved to electors of  
 297 the district in an election called for such purpose and shall notify each county election  
 298 superintendent within the district by forwarding to the superintendent a copy of such call  
 299 for the imposition of the levy.

300 (2) The resolution authorized by paragraph (1) of this subsection shall describe:  
 301 (A) The specific transportation purposes to be funded; and  
 302 (B) The approximate cost of such transportation purposes, which shall also be the  
 303 maximum amount of net proceeds to be raised by the levy.

304 (e) Each county in a district may select one or more transportation agencies to be  
 305 responsible for designing, planning, and contracting for the construction of district projects.

306 48-8-224.

307 (a) Except as otherwise provided in this Code section, the procedures for conducting the  
 308 referendum on the question of imposing the levy shall correspond generally to the  
 309 procedures provided for by Part 1 of Article 3 of this chapter, except that the project or  
 310 proposal list provided for by Code Sections 48-8-222 and 48-8-223, or a digest thereof,

311 shall be available during regular business hours in the office of the county clerk of each  
 312 county that has authorized the levy.

313 (b) The ballot submitting the question of the imposition of the levy authorized by this  
 314 article to the voters within the special district shall have written or printed thereon the  
 315 following:

316 '( ) YES Shall a special \_\_\_\_\_ percent sales and use tax be imposed in the special  
 317 transportation district consisting of \_\_\_\_\_ County (or Counties) for a  
 318 ( ) NO period of time not to exceed \_\_\_\_\_ and for the raising of not more than  
 319 an estimated amount of \$ \_\_\_\_\_ for transportation purposes?'

320 (c) The election superintendent shall hold and conduct the election under the same rules  
 321 and regulations as govern special elections. The superintendent shall canvass the returns,  
 322 declare the result of the election, and certify the result to the Secretary of State and to the  
 323 commissioner. The expense of the election shall be paid from county funds. All persons  
 324 desiring to vote in favor of imposing the levy shall vote 'Yes' and all persons opposed to  
 325 imposing the levy shall vote 'No.' If more than one-half of the votes cast throughout the  
 326 entire district are in favor of imposing the levy, then the levy shall be imposed as provided  
 327 in this article.

328 (d) Where such question is not approved by the voters, the county or counties of the  
 329 district may resubmit such question from time to time and may amend such project or  
 330 proposal list or digest thereof. Proceedings for the reimposition of such levy shall be in the  
 331 same manner as proceedings for the initial imposition of the levy, but the newly authorized  
 332 levy shall not be imposed until the expiration of the levy then in effect.

333 (e) Whenever the levy is authorized pursuant to the provisions of this article, the counties  
 334 within the approving district shall levy a sales and use tax as provided for by this article,  
 335 to be collected as provided by law.

336 48-8-225.

337 (a) The proceeds of a levy authorized by this article shall be transferred to a trust fund  
 338 maintained on behalf of the district by the metropolitan district board if created pursuant  
 339 to Code Section 48-8-222 or by one of the counties that created the district or some other  
 340 public body agreed to by the county or counties that created the district if the district was  
 341 created pursuant to Code Section 48-8-223. Such proceeds are to be expended as provided  
 342 for by this article and shall be used exclusively for the purpose or purposes specified in the  
 343 resolution calling for imposition of the levy and shall not be commingled in any manner  
 344 with any other funds held or received by any county, municipality, or metropolitan district  
 345 board.

346 (b) In the metropolitan transportation district, no less than 50 percent of the proceeds of  
 347 a levy authorized by this article shall be used for public transportation purposes.

348 (c) Any county or municipality that levies a tax for public transportation purposes shall not  
 349 be required to expend any funds for public transportation purposes.

350 48-8-226.

351 Upon request of the metropolitan district board, if the district was created pursuant to Code  
 352 Section 48-8-222, or upon request of the county or counties that created the district, if the  
 353 district was created pursuant to Code Section 48-8-223, the transportation agency or  
 354 agencies shall cooperate with the district and its constituent counties and qualifying  
 355 municipalities and upon request of such parties shall be responsible for designing,  
 356 planning, and contracting for the construction of the projects.

357 48-8-227.

358 Nothing in this article shall be construed to prohibit counties and municipalities located in  
 359 a district from imposing as additional taxes local sales and use taxes otherwise authorized  
 360 by general law.

361 48-8-228.

362 The levy authorized by this article shall not be subject to any allocation or balancing of  
 363 state and federal funds provided for by general law, nor may such proceeds be considered  
 364 or taken into account in any such allocation or balancing.

365 48-8-229.

366 (a) The levy provided for by this article shall only be levied on the first \$10,000.00 of any  
 367 transaction regarding a motor vehicle, watercraft, or aircraft.

368 (b) The levy provided for by this article shall not apply to and shall not be levied on:

369 (1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road  
 370 farm or agricultural equipment, or locomotives;

371 (2) The sale or use of tangible personal property used in the production or generation of  
 372 energy; or

373 (3) The sale or use of energy used in the manufacturing or processing of tangible goods  
 374 primarily for resale.

375 48-8-230.

376 Except as otherwise specifically provided in this article, the levy authorized by this article  
 377 shall be subject to any sales and use tax exemption which is otherwise imposed by general

378 law; provided, however, that such levy shall be levied on the sale of food or beverages as  
379 provided for in paragraph (57) of Code Section 48-8-3.

380 48-8-231.

381 A record of transportation purposes and projects on which levy proceeds are used shall be  
382 maintained by each county and municipality receiving proceeds from the levy authorized  
383 by this article, and a report shall prepared not later than December 31 of each year. Such  
384 record and report shall conform to the requirements of Code Section 48-8-122."

385 **SECTION 4.**

386 This Act shall become effective on January 1, 2011; provided, however, that this Act shall  
387 only become effective on January 1, 2011, upon the ratification of a resolution at the  
388 November, 2010, state-wide general election, which resolution amends the Constitution so  
389 as to authorize the dedication of a portion of the state sales and use tax on motor fuels for  
390 transportation purposes and the creation of special transportation districts for transportation  
391 purposes. If such resolution is not so ratified, this Act shall not become effective and shall  
392 stand repealed in its entirety on January 1, 2011.

393 **SECTION 5.**

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