

**ADOPTED**

Representatives Roberts of the 155<sup>th</sup> and Smyre of the 135<sup>th</sup> offer the following amendment:

1 *Amend the Senate substitute to HB 106 by deleting lines 1 through 459 and inserting in lieu*  
 2 *thereof the following:*

3 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
 4 taxation, so as to provide for a limitation on the joint county and municipal sales and use tax  
 5 on motor fuel; to provide for a state fee on the rental of a hotel or motel room; to provide for  
 6 an additional transportation special purpose local option sales and use tax by counties and  
 7 municipalities; to provide for definitions, procedures, conditions, and limitations for the  
 8 imposition, collection, disbursement, and termination of the tax; to provide for powers,  
 9 duties, and authority of the state revenue commissioner; to provide for related matters; to  
 10 provide for an effective date; to repeal conflicting laws; and for other purposes.

11 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

12 **SECTION 1.**

13 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
 14 amended by revising Code Section 48-8-82, relating to authorization of counties and  
 15 municipalities to impose a joint sales and use tax, as follows:

16 "48-8-82.

17 (a) When the imposition of a joint county and municipal sales and use tax is authorized  
 18 according to the procedures provided in this article within a special district, the county  
 19 whose geographical boundary is conterminous with that of the special district and each  
 20 qualified municipality located wholly or partially within the special district shall levy a  
 21 joint sales and use tax at the rate of 1 percent, except as provided in subsection (b) of this  
 22 Code section. Except as to rate, the joint tax shall correspond to the tax imposed and  
 23 administered by Article 1 of this chapter. No item or transaction which is not subject to  
 24 taxation by Article 1 of this chapter shall be subject to the tax levied pursuant to this article,  
 25 except that the joint tax provided in this article shall be applicable to sales of motor fuels  
 26 as prepaid local tax as that term is defined in Code Section 48-8-2 and shall be applicable  
 27 to the sale of food and food ingredients and alcoholic beverages only to the extent provided  
 28 for in paragraph (57) of Code Section 48-8-3.

29 (b) On or after July 1, 2015, such joint sales and use tax levied on sales of motor fuels as  
 30 defined in Code Section 48-9-2 shall be at the rate of 1 percent of the retail sales price of  
 31 the motor fuel which is not more than \$3.00 per gallon; provided, however, that in any

32 consolidated government levying a joint sales and use tax at 2 percent pursuant to Code  
33 Section 48-8-96, on or after July 1, 2015, any such joint sales and use tax levied on sales  
34 of motor fuels as defined in Code Section 48-9-2 shall be at the rate of 2 percent of the  
35 retail sales price of the motor fuel which is not more than \$3.00 per gallon."

36 **SECTION 2.**

37 Said title is further amended by adding a new article in Chapter 8, relating to state sales and  
38 use taxes, to read as follows:

39 "ARTICLE 5A

40 48-8-260.

41 As used in this article, the term:

42 (1) 'Intergovernmental agreement' means a contract entered into pursuant to Article IX,  
43 Section III, Paragraph I of the Constitution.

44 (2) 'Mass transportation' means any mode of transportation serving the general public  
45 which is appropriate to transport people by highways or rail.

46 (3) 'Mass transportation regional system participant' means any county within a special  
47 district created pursuant to Article 5 of this chapter in which mass transportation service  
48 is provided within such special district, to such special district, or from such special  
49 district by a multicounty regional transportation authority created by an Act of the  
50 General Assembly, including but not limited to the Georgia Regional Transportation  
51 Authority or the Metropolitan Atlanta Rapid Transit Authority.

52 (4) 'Qualified municipality' means a qualified municipality as defined in paragraph (4)  
53 of Code Section 48-8-110 which is located wholly or partly within a special district.

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

63 48-8-261.

64 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the  
65 Constitution of this state, 159 special districts are created within this state. The

66 geographical boundary of each county shall correspond with and shall be conterminous  
 67 with the geographical boundary of the 159 special districts created.

68 (b) On or after July 1, 2016, any county:

69 (1) That is not located within a special district levying a special sales and use tax  
 70 pursuant to Article 5 of this chapter;

71 (2) That is a mass transportation regional system participant; and

72 (3) In which a tax is currently being levied and collected pursuant to:

73 (A) Part 1 of Article 3 of this chapter;

74 (B) A local constitutional amendment for purposes of a metropolitan area system of  
 75 public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to  
 76 such local constitutional amendment; or

77 (C) Code Section 48-8-96

78 may, by following the procedures required by this article, impose for a limited period of  
 79 time within the special district under this article a transportation special purpose local  
 80 option sales and use tax, the proceeds of which shall be used only for transportation  
 81 purposes.

82 (c) On or after July 1, 2017, any county:

83 (1) That is not located within a special district levying a special sales and use tax  
 84 pursuant to Article 5 of this chapter; and

85 (2) In which a tax is currently being levied and collected pursuant to:

86 (A) Part 1 of Article 3 of this chapter;

87 (B) A local constitutional amendment for purposes of a metropolitan area system of  
 88 public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to  
 89 such local constitutional amendment; or

90 (C) Code Section 48-8-96

91 may, by following the procedures required by this article, impose for a limited period of  
 92 time within the special district under this article a transportation special purpose local  
 93 option sales and use tax, the proceeds of which shall be used only for transportation  
 94 purposes.

95 48-8-262.

96 (a)(1) Except as otherwise provided in paragraph (2) of this subsection, prior to the  
 97 issuance of the call for the referendum required by Code Section 48-8-263, any county  
 98 that desires to levy a tax under this article shall deliver or mail a written notice to the  
 99 mayor or chief elected official in each qualified municipality located within the special  
 100 district. Such notice shall contain the date, time, place, and purpose of a meeting at  
 101 which the governing authorities of the county and of each qualified municipality are to

102 meet to discuss possible projects for inclusion in the referendum and the rate of tax. The  
 103 notice shall be delivered or mailed at least ten days prior to the date of the meeting. The  
 104 meeting shall be held at least 30 days prior to the issuance of the call for the referendum.  
 105 (2) When 90 percent or more of the geographic area of a special district is located within  
 106 one or more qualified municipalities and when a qualified municipality or combination  
 107 of qualified municipalities within the special district whose combined population within  
 108 the special district is 60 percent or more of the aggregate population of all qualified  
 109 municipalities within the special district desires to levy a tax under this article, such  
 110 qualified municipality or municipalities may deliver or mail written notice to the chief  
 111 elected official of the governing authority of the county located within the special district  
 112 calling for a meeting to discuss projects for inclusion in the referendum and the rate of  
 113 levy of the tax. Such notice shall contain the date, time, place, and purpose of the  
 114 meeting and shall be delivered or mailed at least ten days prior to the date of the meeting.  
 115 The meeting shall be held at least 30 days prior to the issuance of the call for a  
 116 referendum. If the county and all qualified municipalities within the special district do  
 117 not enter into an intergovernmental agreement meeting the requirements of subsection (b)  
 118 of this Code section within 30 days after the meeting, when 90 percent or more of the  
 119 geographic area of a special district is located within one or more qualified municipalities  
 120 the qualified municipality or combination of qualified municipalities within the special  
 121 district whose combined population within the special district is 60 percent or more of the  
 122 aggregate population of all qualified municipalities within the special district may adopt  
 123 a resolution as provided in subsection (e) of this Code section and issue the call for a  
 124 referendum on the levy of a tax under this article.

125 (b)(1) Following the meeting required by subsection (a) of this Code section and prior  
 126 to any tax being imposed under this article, the county and all qualified municipalities  
 127 therein may execute an intergovernmental agreement memorializing their agreement to  
 128 the levy of a tax and the rate of such tax.

129 (2) If an intergovernmental agreement authorized by paragraph (1) of this subsection is  
 130 entered into, it shall, at a minimum, include the following:

131 (A) A list of the projects and purposes qualifying as transportation purposes proposed  
 132 to be funded from the tax, including an expenditure of at least 30 percent of the  
 133 estimated revenue from the tax on projects included in the state-wide strategic  
 134 transportation plan as defined in paragraph (6) of subsection (a) of Code Section  
 135 32-2-22;

136 (B) The estimated or projected dollar amounts allocated for each transportation  
 137 purpose from proceeds from the tax;

138 (C) The procedures for distributing proceeds from the tax to qualified municipalities;

139 (D) A schedule for distributing proceeds from the tax to qualified municipalities which  
 140 shall include the priority or order in which transportation purposes will be fully or  
 141 partially funded;

142 (E) A provision that all transportation purposes included in the agreement shall be  
 143 funded from proceeds from the tax except as otherwise agreed;

144 (F) A provision that proceeds from the tax shall be maintained in separate accounts and  
 145 utilized exclusively for the specified purposes;

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

148 (H) Such other provisions as the county and qualified municipalities choose to address.

149 (c)(1) If an intergovernmental agreement is entered into by the county and all qualified  
 150 municipalities, the rate of the tax may be up to 1 percent.

151 (2) If an intergovernmental agreement is not entered into by the county and all qualified  
 152 municipalities, the maximum rate of the tax shall not exceed .75 percent and shall be  
 153 determined by the governing authority of the county.

154 (d)(1) As soon as practicable after the meeting between the governing authorities of the  
 155 county and qualified municipalities and the execution of an intergovernmental agreement,  
 156 if applicable, the governing authority of the county shall by a majority vote on a  
 157 resolution offered for such purpose submit the list of transportation purposes and the  
 158 question of whether the tax should be approved to electors of the special district in the  
 159 next scheduled election and shall notify the county election superintendent within the  
 160 special district by forwarding to the superintendent a copy of such resolution calling for  
 161 the imposition of the tax. Such list, or a digest thereof, shall be available during regular  
 162 business hours in the office of the county clerk.

163 (2) The resolution authorized by paragraph (1) of this subsection shall describe:

164 (A) The specific transportation purposes to be funded;

165 (B) The approximate cost of such transportation purposes, which shall also be the  
 166 maximum amount of net proceeds to be raised by the tax; and

167 (C) The maximum period of time, to be stated in calendar years, for which the tax may  
 168 be imposed and the rate thereof. The maximum period of time for the imposition of the  
 169 tax shall not exceed five years.

170 48-8-263.

171 (a)(1) The ballot submitting the question of the imposition of the tax to the voters within  
 172 the special district shall have written or printed thereon the following:



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

213 48-8-264.

214 (a)(1) If the imposition of the tax is approved at the election, the tax shall be imposed on  
 215 the first day of the next succeeding calendar quarter which begins more than 80 days after  
 216 the date of the election at which the tax was approved by the voters.

217 (2) With respect to services which are regularly billed on a monthly basis, however, the  
 218 resolution shall become effective with respect to and the tax shall apply to services billed  
 219 on or after the effective date specified in paragraph (1) of this subsection.

220 (b) The tax shall cease to be imposed on the earliest of the following dates:

221 (1) If the resolution calling for the imposition of the tax provided for the issuance of  
 222 general obligation debt and such debt is the subject of validation proceedings, as of the  
 223 end of the first calendar quarter ending more than 80 days after the date on which a court  
 224 of competent jurisdiction enters a final order denying validation of such debt;

225 (2) On the final day of the maximum period of time specified for the imposition of the  
 226 tax; or

227 (3) As of the end of the calendar quarter during which the commissioner determines that  
 228 the tax will have raised revenues sufficient to provide to the special district net proceeds  
 229 equal to or greater than the amount specified as the maximum amount of net proceeds to  
 230 be raised by the tax.

231 (c)(1) At any time, no more than a single tax under this article shall be imposed within  
 232 a special district. Any tax imposed under this article may, subject to the requirements of  
 233 subsection (c) of Code Section 48-8-262, be imposed at a rate of up to 1 percent but shall  
 234 not exceed 1 percent. Any tax imposed under this article at a rate of less than 1 percent  
 235 shall be in an increment of .05 percent.

236 (2) In any special district in which a tax is in effect under this article, proceedings may  
 237 be commenced, while the tax is in effect, calling for the reimposition of the tax upon the  
 238 termination of the tax then in effect; and an election may be held at the next scheduled  
 239 election for this purpose while the tax is in effect. Such proceedings for the reimposition  
 240 of a tax under this article shall be in the same manner as proceedings for the initial  
 241 imposition of the tax, but the newly authorized tax shall not be imposed until the  
 242 expiration of the tax then in effect.

243 (3) Following the expiration of a tax under this article, proceedings for the reimposition  
 244 of a tax under this article may be initiated in the same manner as provided in this article  
 245 for initial imposition of such tax.

246 48-8-265.

247 A tax levied pursuant to this article shall be exclusively administered and collected by the  
 248 commissioner for the use and benefit of the county and qualified municipalities within the  
 249 special district imposing the tax. Such administration and collection shall be accomplished  
 250 in the same manner and subject to the same applicable provisions, procedures, and  
 251 penalties provided in Article 1 of this chapter; provided, however, that all moneys collected  
 252 from each taxpayer by the commissioner shall be applied first to such taxpayer's liability  
 253 for taxes owed the state; and provided, further, that the commissioner may rely upon a  
 254 representation by or on behalf of the special district or the Secretary of State that such a tax  
 255 has been validly imposed, and the commissioner and the commissioner's agents shall not  
 256 be liable to any person for collecting any such tax which was not validly imposed. Dealers  
 257 shall be allowed a percentage of the amount of the tax due and accounted for and shall be  
 258 reimbursed in the form of a deduction in submitting, reporting, and paying the amount due  
 259 if such amount is not delinquent at the time of payment. The deduction shall be at the rate  
 260 and subject to the requirements specified under subsections (b) through (f) of Code  
 261 Section 48-8-50.

262 48-8-266.

263 Each sales tax return remitting taxes collected under this article shall separately identify  
 264 the location of each retail establishment at which any of the taxes remitted were collected  
 265 and shall specify the amount of sales and the amount of taxes collected at each  
 266 establishment for the period covered by the return in order to facilitate the determination  
 267 by the commissioner that all taxes imposed by this article are collected and distributed  
 268 according to situs of sale.

269 48-8-267.

270 (a) The proceeds of the tax collected by the commissioner in each special district under  
 271 this article shall be disbursed as soon as practicable after collection as follows:

272 (1) One percent of the amount collected shall be paid into the general fund of the state  
 273 treasury in order to defray the costs of administration; and

274 (2) Except for the percentage provided in paragraph (1) of this subsection, the remaining  
 275 proceeds of the tax shall be distributed:

276 (A) Pursuant to the terms of the intergovernmental agreement, if applicable; or

277 (B) If no intergovernmental agreement has been entered into, in accordance with  
 278 subsection (b) of this Code section.

279 (b) In the event an intergovernmental agreement has not been entered into, then  
 280 distribution of the proceeds shall be as follows:

281 (1) The state auditor shall determine the most recent three fiscal years for which an audit  
 282 under Code Section 36-81-7 has been made;  
 283 (2) Utilizing the audit information under paragraph (1) of this subsection, the county and  
 284 each qualified municipality shall receive a proportional amount of proceeds of the tax  
 285 based upon the amount of expenditures made for transportation in the most recent three  
 286 fiscal years. The proportional amount for the county and each qualified municipality  
 287 shall be determined by dividing the average expended on transportation during the most  
 288 recent three fiscal years by the county or qualified municipality by the aggregate average  
 289 expended on transportation by the county and all qualified municipalities in the special  
 290 district during the most recent three fiscal years. Amounts expended on transportation  
 291 include transportation maintenance and operation costs and shall correspond with  
 292 classifications and subclassifications specified in the local government uniform chart of  
 293 accounts under subsection (e) of Code Section 36-81-3 within section 4200, including  
 294 noncapital expenditures within sections 4210-4270, and shall be reported in the local  
 295 government audit. Total general fund expenditures by the local government within these  
 296 categories shall be specified in the footnotes of the audited financial statement. If such  
 297 transportation expenditures include maintenance and operation costs to support local  
 298 government airport and transit operations, reported in functions 7561 and 7563 of the  
 299 uniform chart, the general fund costs for those functions shall be included in the footnotes  
 300 of the local government's audited financial report; and  
 301 (3) Following the determinations made pursuant to paragraph (2) of this subsection and  
 302 at least 30 days prior to the referendum, the state auditor shall certify the appropriate  
 303 distribution percentages to the commissioner and the commissioner shall utilize such  
 304 percentages for the distribution of proceeds for the term of the tax.

305 48-8-268.

306 (a) The proceeds of a tax under this article shall not be subject to any allocation or  
 307 balancing of state and federal funds provided for by general law, and such proceeds shall  
 308 not be considered or taken into account in any such allocation or balancing.  
 309 (b) The approval of the tax under this article shall not in any way diminish the percentage  
 310 of state or federal funds allocated to any of the local governments under Code Section  
 311 32-5-27 within the special district levying the tax. The amount of state or federal funds  
 312 expended in the county or any qualified municipality within the special district shall not  
 313 be decreased or diverted due to the use of proceeds from the tax levied under this article  
 314 for transportation purposes that have a high priority in the state-wide strategic  
 315 transportation plan.

316 48-8-269.

317 (a) Except as to rate, a tax imposed under this article shall correspond to the tax imposed  
 318 by Article 1 of this chapter. No item or transaction which is not subject to taxation under  
 319 Article 1 of this chapter shall be subject to a tax imposed under this article, except that a  
 320 tax imposed under this article shall not apply to:

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

323 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;

324 (3) The sale or use of fuel that is used for propulsion of motor vehicles on the public  
 325 highways;

326 (4) The sale or use of energy used in the manufacturing or processing of tangible goods  
 327 primarily for resale;

328 (5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2  
 329 for public mass transit; or

330 (6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.

331 (b) Except as otherwise specifically provided in this article, the tax imposed pursuant to  
 332 this article shall be subject to any sales and use tax exemption which is otherwise imposed  
 333 by law; provided, however, that the tax levied by this article shall be applicable to the sale  
 334 of food and food ingredients as provided for in paragraph (57) of Code Section 48-8-3.

335 48-8-269.1.

336 Where a local sales or use tax has been paid with respect to tangible personal property by  
 337 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction  
 338 outside this state, the tax may be credited against the tax authorized to be imposed by this  
 339 article upon the same property. If the amount of sales or use tax so paid is less than the  
 340 amount of the tax due under this article, the purchaser shall pay an amount equal to the  
 341 difference between the amount paid in the other tax jurisdiction and the amount due under  
 342 this article. The commissioner may require such proof of payment in another local tax  
 343 jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,  
 344 against the tax under this article for tax paid in another jurisdiction if the tax paid in such  
 345 other jurisdiction is used to obtain a credit against any other local sales and use tax levied  
 346 in the county or in a special district which includes the county.

347 48-8-269.2.

348 No tax shall be imposed upon the sale of tangible personal property which is ordered by  
 349 and delivered to the purchaser at a point outside the geographical area of the county in  
 350 which the tax is imposed regardless of the point at which title passes, if the delivery is

351 made by the seller's vehicle, United States mail, or common carrier or by private or contract  
 352 carrier.

353 48-8-269.3.

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

357 48-8-269.4.

358 Except as provided in Code Section 48-8-6, the tax authorized under this article shall be  
 359 in addition to any other local sales and use tax. Except as otherwise provided in this article  
 360 and except as provided in Code Section 48-8-6, the imposition of any other local sales and  
 361 use tax within a county or qualified municipality within a special district shall not affect  
 362 the authority of a county to impose the tax authorized under this article, and the imposition  
 363 of the tax authorized under this article shall not affect the imposition of any otherwise  
 364 authorized local sales and use tax within the special district.

365 48-8-269.5.

366 (a)(1) The proceeds received from the tax shall be used by the county and qualified  
 367 municipalities within the special district exclusively for the transportation purposes  
 368 specified in the resolution calling for imposition of the tax. Such proceeds shall be kept  
 369 in a separate account from other funds of any county or qualified municipality receiving  
 370 proceeds of the tax and shall not in any manner be commingled with other funds of any  
 371 county or qualified municipality prior to the expenditure.

372 (2) The governing authority of each county and the governing authority of each qualified  
 373 municipality receiving any proceeds from the tax under this article shall maintain a record  
 374 of each and every purpose for which the proceeds of the tax are used. A schedule shall  
 375 be included in each annual audit which shows for each purpose in the resolution calling  
 376 for imposition of the tax the original estimated cost, the current estimated cost if it is not  
 377 the original estimated cost, amounts expended in prior years, and amounts expended in  
 378 the current year. The auditor shall verify and test expenditures sufficient to provide  
 379 assurances that the schedule is fairly presented in relation to the financial statements. The  
 380 auditor's report on the financial statements shall include an opinion, or disclaimer of  
 381 opinion, as to whether the schedule is presented fairly in all material respects in relation  
 382 to the financial statements taken as a whole.

383 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax  
 384 unless the county governing authority determines that, and if the debt is to be validated it

385 is demonstrated in the validation proceedings that, during each year in which any payment  
 386 of principal or interest on the debt comes due, the county will receive from the tax net  
 387 proceeds sufficient to fully satisfy such liability. General obligation debt issued under this  
 388 article shall be payable first from the separate account in which are placed the proceeds  
 389 received by the county from the tax. Such debt, however, shall constitute a pledge of the  
 390 full faith, credit, and taxing power of the county; and any liability on such debt which is  
 391 not satisfied from the proceeds of the tax shall be satisfied from the general funds of the  
 392 county.

393 (c) The intergovernmental agreement, if applicable, and resolution calling for the  
 394 imposition of the tax may specify that all of the proceeds of the tax will be used for  
 395 payment of general obligation debt issued in conjunction with the imposition of the tax,  
 396 and, in that event, such proceeds shall be solely for such purpose except as otherwise  
 397 provided in subsection (f) of this Code section.

398 (d) The intergovernmental agreement, if applicable, and resolution calling for the  
 399 imposition of the tax may specify that a part of the proceeds of the tax will be used for  
 400 payment of general obligation debt issued in conjunction with the imposition of the tax.  
 401 The intergovernmental agreement, if applicable, and resolution shall specifically state the  
 402 other purposes for which such proceeds will be used. In such a case, no part of the net  
 403 proceeds from the tax received in any year shall be used for such other purposes until all  
 404 debt service requirements of the general obligation debt for that year have first been  
 405 satisfied from the account in which the proceeds of the tax are placed.

406 (e) The resolution calling for the imposition of the tax may specify that no general  
 407 obligation debt is to be issued in conjunction with the imposition of the tax. The  
 408 intergovernmental agreement, if applicable, and resolution shall specifically state the  
 409 purpose or purposes for which the proceeds will be used.

410 (f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of  
 411 payment of general obligation debt issued in conjunction with the imposition of the tax,  
 412 then any net proceeds of the tax in excess of the amount required for final payment of  
 413 such debt shall be subject to and applied as provided in paragraph (2) of this subsection.

414 (B) If the special district receives from the tax net proceeds in excess of the maximum  
 415 cost of the transportation projects and purposes stated in the resolution calling for the  
 416 imposition of the tax or in excess of the actual cost of such projects and purposes, then  
 417 such excess proceeds shall be subject to and applied as provided in paragraph (2) of this  
 418 subsection unless otherwise specified in the intergovernmental agreement, if applicable.

419 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section  
 420 48-8-264 by reason of denial of validation of debt, then all net proceeds received by the

421 special district from the tax shall be excess proceeds subject to paragraph (2) of this  
 422 subsection.

423 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of  
 424 reducing any indebtedness of any county or qualified municipality within the special  
 425 district other than indebtedness incurred pursuant to this article. If there is no such other  
 426 indebtedness or if the excess proceeds exceed the amount of any such other indebtedness,  
 427 then the excess proceeds shall next be paid into the general fund of such county or  
 428 qualified municipality, it being the intent that any funds so paid into the general fund of  
 429 such county or qualified municipality be used for the purpose of reducing ad valorem  
 430 taxes.

431 48-8-269.6.

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

442 **SECTION 3.**

443 Said title is further amended by adding a new Code section to read as follows:

444 "48-13-50.3.

445 (a) As used in this Code section, the term:

446 (1) 'Extended stay rental' means providing for value to the public a hotel or motel room  
 447 for longer than 30 consecutive days to the same customer.

448 (2) 'Innkeeper' means any person who is subject to taxation under this article for the  
 449 furnishing for value to the public a hotel or motel room.

450 (3) 'Transportation purposes' means and includes roads, bridges, public transit, rails,  
 451 airports, buses, seaports, including without limitation road, street, and bridge purposes  
 452 pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all  
 453 accompanying infrastructure and services necessary to provide access to these  
 454 transportation facilities, including general obligation debt and other multiyear obligations  
 455 issued to finance such purposes.

456 (b) On or after July 1, 2015, each innkeeper in this state shall charge a \$5.00 per night fee  
457 to the customer, unless it is an extended stay rental, for each calendar day a hotel or motel  
458 room is rented or leased. The innkeeper shall collect the fee at the time the customer pays  
459 for the rental or lease of such hotel or motel room. The innkeeper collecting the fee shall  
460 remit the fee on a monthly basis to the department.

461 (c) The commissioner shall promulgate and make available forms for the use of innkeepers  
462 to assist in compliance with this Code section. The commissioner shall promulgate rules  
463 and regulations as necessary to implement and administer the provisions of this Code  
464 section.

465 (d) It is the intention of the General Assembly, subject to appropriations, that the fees  
466 collected pursuant to subsection (b) of this Code section shall be made available and used  
467 exclusively for transportation purposes in this state.

468 (e) If the amount collected under this Code section is ever not appropriated for a fiscal year  
469 as provided by subsection (d) of this Code section, as determined jointly by the House  
470 Budget and Research Office and the Senate Budget and Evaluation Office, then the amount  
471 collected shall be reduced by 50 percent. Upon the conclusion of a second fiscal year in  
472 which the amount collected is not so appropriated, this Code section shall stand repealed  
473 and reserved, and such fees shall cease to be collected, on the date the appropriations Act  
474 for such fiscal year becomes effective. Such budget offices shall certify any such lack of  
475 appropriation to the Code Revision Commission for purposes of updating the Code in  
476 accordance with this subsection."

477 **SECTION 4.**

478 This Act shall become effective on July 1, 2015.

479 **SECTION 5.**

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