

Senate Bill 386

By: Senators Beach of the 21st, Gooch of the 51st, Miller of the 49th, Cowsert of the 46th and Mullis of the 53rd

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 an exception to the ceiling on local sales and use taxes; to
3 provide for the imposition of a transit special purpose local option sales and use tax within
4 special districts; to establish special districts; to provide for definitions, procedures,
5 conditions, and limitations for the imposition, collection, disbursement, and termination of
6 the tax; to provide for powers, duties, and authority of the state revenue commissioner; to
7 provide for other matters relative to the foregoing; to amend Chapter 32 of Title 50 of the
8 Official Code of Georgia Annotated, relating to the Georgia Regional Transportation
9 Authority, so as to create the Atlanta-region Transit Link "ATL" Commission to serve as a
10 division within such authority; to provide for purposes of such commission; to provide for
11 definitions; to provide for composition of the board of directors of such commission; to
12 provide for powers and duties of such commission; to provide for the establishment of a
13 special fund to carry out the purposes of the commission; to provide for immunity; to provide
14 for related matters; to repeal conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

17 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state sales and
18 use taxes, is amended in Code Section 48-8-6, relating to prohibition of political subdivisions
19 from imposing various taxes, ceiling on local sales and use taxes, and taxation of mobile
20 telecommunications, by revising subsection (a) as follows:

21 "(a) There shall not be imposed in any jurisdiction in this state or on any transaction in this
22 state local sales taxes, local use taxes, or local sales and use taxes in excess of 2 percent.
23 For purposes of this prohibition, the taxes affected are any sales tax, use tax, or sales and
24 use tax which is levied in an area consisting of less than the entire state, however
25 authorized, including such taxes authorized by or pursuant to constitutional amendment,

26 except that the following taxes shall not count toward or be subject to such 2 percent
27 limitation:

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

30 (2) Any tax levied for purposes of a metropolitan area system of public transportation,
31 as authorized by the amendment to the Constitution set out at Georgia Laws, 1964,
32 page 1008; the continuation of such amendment under Article XI, Section I,
33 Paragraph IV(d) of the Constitution; and the laws enacted pursuant to such constitutional
34 amendment; provided, however, that the exception provided for under this paragraph
35 shall only apply:

36 (A) In a county in which a tax is being imposed under subparagraph (a)(1)(D) of Code
37 Section 48-8-111 in whole or in part for the purpose or purposes of a water capital
38 outlay project or projects, a sewer capital outlay project or projects, a water and sewer
39 capital outlay project or projects, water and sewer projects and costs as defined under
40 paragraph (4) of Code Section 48-8-200, or any combination thereof and with respect
41 to which the county has entered into an intergovernmental contract with a municipality,
42 in which the average waste-water system flow of such municipality is not less than 85
43 million gallons per day, allocating proceeds to such municipality to be used solely for
44 water and sewer projects and costs as defined under paragraph (4) of Code
45 Section 48-8-200. The exception provided for under this subparagraph shall apply only
46 during the period the tax under such subparagraph (a)(1)(D) is in effect. The exception
47 provided for under this subparagraph shall not apply in any county in which a tax is
48 being imposed under Article 2A of this chapter;

49 (B) In a county in which the tax levied for purposes of a metropolitan area system of
50 public transportation is first levied after January 1, 2010, and before November 1, 2016.
51 Such tax shall not apply to the following:

52 (i) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport. For
53 purposes of this division, a 'qualifying airline' means any person which is authorized
54 by the Federal Aviation Administration or another appropriate agency of the United
55 States to operate as an air carrier under an air carrier operating certificate and which
56 provides regularly scheduled flights for the transportation of passengers or cargo for
57 hire. For purposes of this division, a 'qualifying airport' means any airport in this state
58 that has had more than 750,000 takeoffs and landings during a calendar year; and

59 (ii) The sale of motor vehicles; or

60 (C) In a county in which a tax is levied and collected pursuant to Part 2 of Article 2A
61 of this chapter;

62 (3) In the event of a rate increase imposed pursuant to Code Section 48-8-96, only the
 63 amount in excess of the initial 1 percent sales and use tax and in the event of a newly
 64 imposed tax pursuant to Code Section 48-8-96, only the amount in excess of a 1 percent
 65 sales and use tax;

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

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

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

69 (7) A sales and use tax levied under Article 5B of this chapter.

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

73 **SECTION 2.**

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

75 "ARTICLE 5B

76 48-8-269.40.

77 As used in this article, the term:

78 (1) 'Commission' means the Atlanta-region Transit Link 'ATL' Commission created
 79 pursuant to Code Section 50-32-56.

80 (2) 'County' means any county created under the Constitution or laws of this state.

81 (3) 'Dealer' shall have the same meaning as provided for in paragraph (8) of Code
 82 Section 48-8-2.

83 (4) 'Intergovernmental agreement' means a contract entered into pursuant to Article IX,
 84 Section III, Paragraph I of the Constitution.

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

87 (6) 'Regional transit plan' means the official multiyear plan for transit services and
 88 facilities adopted pursuant to Code Section 50-32-58.

89 (7) 'Regional transit system participant' means any county within a special district
 90 created pursuant to this article in which transportation of the general public by highway
 91 or rail is provided within such special district, to such special district, or from such
 92 special district by a multicounty regional transportation authority created by an Act of the
 93 General Assembly, including but not limited to the Georgia Regional Transportation
 94 Authority or the Metropolitan Atlanta Rapid Transit Authority.

95 (8) 'Transit' means modes of transportation serving the general public which are
 96 appropriate to transport people by highways or rail and which are operated by or under
 97 contract with the state, a public agency or authority, a county or municipality, a
 98 community improvement district, or any other similar public entity of this state and all
 99 accompanying infrastructure and services necessary to provide access to these modes of
 100 transportation.

101 (9) 'Transit projects' means and includes purposes to establish, enhance, and maintain,
 102 or improve access to transit, including general obligation debt and other multiyear
 103 obligations issued to finance such projects.

104 (10) 'Transportation services contract' means a contract to provide transit services,
 105 facilities, or both in accordance with standards set forth in Section 24A of the
 106 'Metropolitan Atlanta Rapid Transit Authority Act of 1965,' approved March 10, 1965
 107 (Ga. L. 1965, p. 2243), as amended.

108 48-8-269.41.

109 (a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the
 110 Constitution of this state, 159 special districts are created within this state. The
 111 geographical boundary of each county shall correspond with and shall be conterminous
 112 with the geographical boundary of the 159 special districts created.

113 (b) Any county that is a regional transit system participant may, by following the
 114 procedures required by this article, impose within the special district, a transit special
 115 purpose local option sales and use tax, the proceeds of which shall be used only for transit
 116 projects.

117 48-8-269.42.

118 (a) Prior to the issuance of the call for the referendum required by Code Section
 119 48-8-269.43, any county that desires to levy a tax under this article:

120 (1) No later than May 31 of the year a referendum is desired to be called, shall deliver
 121 or mail a written notice to the commission of the intent to call for such referendum. Upon
 122 receipt of such notice, the commission shall compile a list of authorized transit projects
 123 located wholly or partially within such county and from the regional transit plan which
 124 the commission deems feasible to be completed with funds from the tax authorized under
 125 this article. In compiling such list of authorized transit projects, the commission shall
 126 coordinate the transit projects it authorizes by taking into consideration any other notices
 127 of intent to levy a tax it has received, any transit projects the commission has authorized
 128 for any neighboring counties, any transit projects in progress in any neighboring counties,
 129 and any additional federal or state funding that may be available for any projects.

130 Within 45 days of receipt of such notice of intent to call for a referendum, the
131 commission shall deliver or mail the county a list of authorized transit projects which
132 may be included on the priority ranking list of transit projects to be funded, in whole or
133 in part, by the proceeds of the tax provided for by this article; and

134 (2) After receipt of the list of authorized transit projects from the commission, shall
135 deliver or mail a written notice to the mayor or chief elected official in each qualified
136 municipality located within the special district and the chief executive officer of the
137 Metropolitan Atlanta Rapid Transit Authority. Such notice shall contain the date, time,
138 place, and purpose of a meeting at which the governing authorities of the county and each
139 qualified municipality and the chief executive officer of the Metropolitan Atlanta Rapid
140 Transit Authority are to discuss the authorized transit projects submitted to the county by
141 the commission. At such meeting, the chief executive officer of the Metropolitan Atlanta
142 Rapid Transit Authority and the governing authorities of the county and each qualified
143 municipality shall select projects from the authorized transit project list and prioritize and
144 rank their selected transit projects to be included in the referendum. The notice required
145 by this subsection shall be delivered or mailed at least ten days prior to the date of the
146 meeting. The meeting shall be held at least 30 days prior to the issuance of the call for
147 the referendum.

148 (b)(1) Following the meeting required by paragraph (2) of subsection (a) of this Code
149 section and prior to any tax being imposed under this article, the county and all qualified
150 municipalities therein may execute an intergovernmental agreement memorializing their
151 agreement to the levy of a tax. If an intergovernmental agreement is entered into, a
152 transportation services contract shall also be entered into between the Metropolitan
153 Atlanta Rapid Transit Authority, the county, and all qualified municipalities stating that,
154 upon the expiration of any contract with a transit service provider, any existing transit
155 services within the county and qualified municipalities shall be provided by the
156 Metropolitan Atlanta Rapid Transit Authority. At such time, an additional transportation
157 services contract shall be entered into between the Metropolitan Atlanta Rapid Transit
158 Authority, the county, and all qualified municipalities stating that all transit services to
159 be funded wholly or in part by the proceeds of the tax shall be provided by the
160 Metropolitan Atlanta Rapid Transit Authority;

161 (2) If an intergovernmental agreement and a transportation services contract authorized
162 by paragraph (1) of this subsection are entered into, the intergovernmental agreement
163 shall, at a minimum, include the following:

164 (A) A priority ranking list of the transit projects selected from the commission's list
165 submitted pursuant to paragraph (1) of subsection (a) of this Code section proposed to
166 be funded from the proceeds of the tax;

167 (B) An agreement that all transit services to be funded by the proceeds of the tax
 168 authorized under this article shall be operated by the Metropolitan Atlanta Rapid
 169 Transit Authority or any successor authority;

170 (C) Copies of the transportation services contracts entered into;

171 (D) Record-keeping and audit procedures necessary to carry out the purposes of this
 172 article; and

173 (E) Such other provisions as the county and qualified municipalities choose to address.

174 (c)(1) If the county and all qualified municipalities enter into both an intergovernmental
 175 agreement and a transportation services contract, the rate of the tax shall be 1 percent.

176 (2) If an intergovernmental agreement is not entered into by the county and all qualified
 177 municipalities, the rate of the tax shall be 0.75 percent.

178 (3) If transportation services contracts between the Metropolitan Atlanta Rapid Transit
 179 Authority and the county stating that upon expiration of any contract with a transit service
 180 provider, any existing transit services within the county shall be provided by the
 181 Metropolitan Atlanta Rapid Transit Authority and that all transit services provided within
 182 the county, to be funded wholly or in part by the proceeds of the tax, shall be provided
 183 by the Metropolitan Atlanta Rapid Transit Authority are not entered into, no tax shall be
 184 imposed pursuant to this article.

185 (d)(1) As soon as practicable after the execution of a transportation services contract and
 186 an intergovernmental agreement, if applicable, the governing authority of the county shall
 187 by a majority vote on a resolution offered for such purpose submit the priority ranking
 188 list of transit projects and the question of whether the tax should be approved to electors
 189 of the special district in the next scheduled election and shall notify the county election
 190 superintendent within the special district by forwarding to the superintendent a copy of
 191 such resolution calling for the imposition of the tax. Such list, or a digest thereof, shall
 192 be available during regular business hours in the office of the county clerk.

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

194 (A) The specific transit projects to be funded in priority ranking order as agreed upon
 195 in the intergovernmental agreement between the county and all qualified municipalities;
 196 and

197 (B) A statement that the Metropolitan Atlanta Rapid Transit Authority shall serve,
 198 through a transportation services contract, as the operator of transit services within the
 199 county.

200 48-8-269.43.

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

203 '() YES Shall a special _____ percent sales and use tax be imposed in the special
 204 () NO district consisting of _____ County for transit projects?'

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

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

210 (b) The election superintendent shall issue the call and conduct the election in the manner
 211 authorized by general law. The superintendent shall canvass the returns, declare the result
 212 of the election, and certify the result to the Secretary of State and to the commissioner. The
 213 expense of the election shall be paid from county funds. All persons desiring to vote in
 214 favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax shall
 215 vote 'No.' If more than one-half of the votes cast throughout the entire special district are
 216 in favor of imposing the tax, then the tax shall be imposed as provided in this article.

217 (c) Where such question is not approved by the voters, the county may resubmit such
 218 question from time to time upon compliance with the requirements of this article.

219 (d)(1) If the intergovernmental agreement, if applicable, and proposal include the
 220 authority to issue general obligation debt and if more than one-half of the votes cast are
 221 in favor of the proposal, then the authority to issue such debt in accordance with
 222 Article IX, Section V, Paragraph I of the Constitution is given to the proper officers of
 223 the county or qualified municipality; otherwise, such debt shall not be issued. If the
 224 authority to issue such debt is so approved by the voters, then such debt may be issued
 225 without further approval by the voters.

226 (2) If the issuance of general obligation debt is included and approved as provided in this
 227 Code section, then the governing authority of the county or qualified municipality may
 228 incur such debt either through the issuance and validation of general obligation bonds or
 229 through the execution of a promissory note or notes or other instrument or instruments.
 230 If such debt is incurred through the issuance of general obligation bonds, such bonds and
 231 their issuance and validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36
 232 except as specifically provided otherwise in this article. If such debt is incurred through
 233 the execution of a promissory note or notes or other instrument or instruments, no
 234 validation proceedings shall be necessary, and such debt shall be subject to Code Sections
 235 36-80-10 through 36-80-14 except as specifically provided otherwise in this article. In
 236 either event, such general obligation debt shall be payable first from the separate account
 237 in which are placed the proceeds received by the county or qualified municipality from
 238 the tax. Such general obligation debt shall, however, constitute a pledge of the full faith,
 239 credit, and taxing power of the county or qualified municipality; and any liability on such

240 debt which is not satisfied from the proceeds of the tax shall be satisfied from the general
 241 funds of the county or qualified municipality.

242 48-8-269.44.

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

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

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

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

254 (2) As of the end of the calendar quarter during which the commissioner determines that
 255 the tax will have raised revenues sufficient to complete the transit projects included in the
 256 referendum.

257 (c) Following the expiration of a tax under this article, proceedings for the reimposition
 258 of a tax under this article may be initiated in the same manner as provided in this article for
 259 initial imposition of such tax.

260 48-8-269.45.

261 A tax levied pursuant to this article shall be exclusively administered and collected by the
 262 commissioner for the use and benefit of the county and qualified municipalities within the
 263 special district imposing the tax. Such administration and collection shall be accomplished
 264 in the same manner and subject to the same applicable provisions, procedures, and
 265 penalties provided in Article 1 of this chapter; provided, however, that all moneys collected
 266 from each taxpayer by the commissioner shall be applied first to such taxpayer's liability
 267 for taxes owed the state; and provided, further, that the commissioner may rely upon a
 268 representation by or on behalf of the special district or the Secretary of State that such a tax
 269 has been validly imposed, and the commissioner and the commissioner's agents shall not
 270 be liable to any person for collecting any such tax which was not validly imposed. Dealers
 271 shall be allowed a percentage of the amount of the tax due and accounted for and shall be
 272 reimbursed in the form of a deduction in submitting, reporting, and paying the amount due
 273 if such amount is not delinquent at the time of payment. The deduction shall be at the rate

274 and subject to the requirements specified under subsections (b) through (f) of Code
 275 Section 48-8-50.

276 48-8-269.46.

277 Each sales tax return remitting taxes collected under this article shall separately identify
 278 the location of each transaction at which any of the taxes remitted were collected and shall
 279 specify the amount of sales and the amount of taxes collected at each such location for the
 280 period covered by the return in order to facilitate the determination by the commissioner
 281 that all taxes imposed by this article are collected and distributed according to situs of sale.

282 48-8-269.47.

283 The proceeds of the tax collected by the commissioner in each special district under this
 284 article shall be disbursed as soon as practicable after collection as follows:

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

287 (2) Except for the percentage provided in paragraph (1) of this Code section, the
 288 remaining proceeds of the tax shall be distributed to be paid toward the cost of or debt
 289 incurred, if applicable, in relation to the highest ranking transit project listed in the
 290 resolution provided for in Code Section 48-8-269.42.

291 48-8-269.48.

292 (a) The proceeds of a tax under this article shall not be subject to any allocation or
 293 balancing of state and federal funds provided for by general law, and such proceeds shall
 294 not be considered or taken into account in any such allocation or balancing.

295 (b) The approval of the tax under this article shall not in any way diminish the percentage
 296 of state or federal funds allocated to any of the local governments under Code Section
 297 32-5-27 within the special district levying the tax.

298 48-8-269.49.

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

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

305 (2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport, as such
 306 terms are defined in paragraph (33.1) of Code Section 48-8-3;

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

309 (4) The sale or use of energy used in the manufacturing or processing of tangible goods
 310 primarily for resale, as such sale or use is described in Code Section 48-8-3.2;

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

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

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

318 48-8-269.50.

319 Where a local sales or use tax has been paid with respect to tangible personal property by
 320 the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction
 321 outside this state, the tax may be credited against the tax authorized to be imposed by this
 322 article upon the same property. If the amount of sales or use tax so paid is less than the
 323 amount of the tax due under this article, the purchaser shall pay an amount equal to the
 324 difference between the amount paid in the other tax jurisdiction and the amount due under
 325 this article. The commissioner may require such proof of payment in another local tax
 326 jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,
 327 against the tax under this article for tax paid in another jurisdiction if the tax paid in such
 328 other jurisdiction is used to obtain a credit against any other local sales and use tax levied
 329 in the county or in a special district which includes the county.

330 48-8-269.51.

331 No tax shall be imposed upon the sale of tangible personal property which is ordered by
 332 and delivered to the purchaser at a point outside the geographical area of the special district
 333 in which the tax is imposed regardless of the point at which title passes, if the delivery is
 334 made by the seller's vehicle, United States mail, or common carrier or by private or contract
 335 carrier.

336 48-8-269.52.

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

340 48-8-269.53.

341 Except as provided in Code Section 48-8-6, the tax authorized under this article shall be
342 in addition to any other local sales and use tax. Except as otherwise provided in this article
343 and except as provided in Code Section 48-8-6, the imposition of any other local sales and
344 use tax within a county or qualified municipality within a special district shall not affect
345 the authority of a county to impose the tax authorized under this article, and the imposition
346 of the tax authorized under this article shall not affect the imposition of any otherwise
347 authorized local sales and use tax within the special district.

348 48-8-269.54.

349 (a)(1) The proceeds received from the tax shall be used by the county and qualified
350 municipalities within the special district exclusively for the transit projects specified in
351 the resolution calling for imposition of the tax and in the ranking order so specified. Such
352 proceeds shall be kept in a separate account from other funds of any county or qualified
353 municipality receiving proceeds of the tax and shall not in any manner be commingled
354 with other funds of any county or qualified municipality prior to the expenditure.

355 (2) The governing authority of each county and the governing authority of each qualified
356 municipality receiving any proceeds from the tax under this article shall maintain a record
357 of each and every purpose for which the proceeds of the tax are used. A schedule shall
358 be included in each annual audit which shows for each purpose in the resolution calling
359 for imposition of the tax the original estimated cost, the current estimated cost if it is not
360 the original estimated cost, amounts expended in prior years, and amounts expended in
361 the current year. The auditor shall verify and test expenditures sufficient to provide
362 assurances that the schedule is fairly presented in relation to the financial statements. The
363 auditor's report on the financial statements shall include an opinion, or disclaimer of
364 opinion, as to whether the schedule is presented fairly in all material respects in relation
365 to the financial statements taken as a whole.

366 (b) No general obligation debt shall be issued in conjunction with the imposition of the tax
367 unless the county or qualified municipality governing authority determines that, and if the
368 debt is to be validated it is demonstrated in the validation proceedings that, during each
369 year in which any payment of principal or interest on the debt comes due, the county or
370 qualified municipality will receive from the tax net proceeds sufficient to fully satisfy such
371 liability. General obligation debt issued under this article shall be payable first from the
372 separate account in which are placed the proceeds received by the county or qualified
373 municipality from the tax. Such debt, however, shall constitute a pledge of the full faith,
374 credit, and taxing power of the county or qualified municipality; and any liability on such

375 debt which is not satisfied from the proceeds of the tax shall be satisfied from the general
 376 funds of the county or qualified municipality.

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

382 (d) The intergovernmental agreement, if applicable, and resolution calling for the
 383 imposition of the tax may specify that a part of the proceeds of the tax will be used for
 384 payment of general obligation debt issued in conjunction with the imposition of the tax.
 385 The intergovernmental agreement, if applicable, and resolution shall specifically state the
 386 other purposes for which such proceeds will be used. In such a case, no part of the net
 387 proceeds from the tax received in any year shall be used for such other purposes until all
 388 debt service requirements of the general obligation debt for that year have first been
 389 satisfied from the account in which the proceeds of the tax are placed.

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

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

398 (B) If the special district receives from the tax net proceeds in excess of the maximum
 399 cost of the transit projects stated in the resolution calling for the imposition of the tax
 400 or in excess of the actual cost of such projects, then such excess proceeds shall be
 401 subject to and applied as provided in paragraph (2) of this subsection unless otherwise
 402 specified in the intergovernmental agreement, if applicable.

403 (C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section
 404 48-8-269.44 by reason of denial of validation of debt, then all net proceeds received by
 405 the special district from the tax shall be excess proceeds subject to paragraph (2) of this
 406 subsection.

407 (2) Excess proceeds subject to this subsection shall be used solely for the purpose of
 408 reducing any indebtedness of any county or qualified municipality within the special
 409 district other than indebtedness incurred pursuant to this article. If there is no such other
 410 indebtedness or if the excess proceeds exceed the amount of any such other indebtedness,
 411 then the excess proceeds shall next be paid into the general fund of such county or

412 qualified municipality, it being the intent that any funds so paid into the general fund of
 413 such county or qualified municipality be used for the purpose of reducing ad valorem
 414 taxes."

415 **SECTION 3.**

416 Chapter 32 of Title 50 of the Official Code of Georgia Annotated, relating to the Georgia
 417 Regional Transportation Authority, is amended in Code Section 50-32-2, relating to
 418 definitions, by adding new paragraphs to read as follows:

419 "(3.1) 'Commission' means the Atlanta-region Transit Link 'ATL' Commission."

420 "(6.1) 'Land public transportation' means movement of people, animals, and goods from
 421 one location to another on land which is available for use by the general public; such term
 422 shall include transit."

423 "(14.1) 'Regional transit plan' means the official multiyear plan adopted by the
 424 commission for the provision of transit services and facilities throughout the jurisdiction
 425 of the authority pursuant to Code Section 50-32-58."

426 "(18.1) 'Transit' means movement of people from one location to another on land or by
 427 rail through a shared passenger-transport service which is available for use by the general
 428 public. Such transport is distinct from and shall exclude modes shared by the general
 429 public through private arrangement, including but not limited to transport provided by
 430 limousine carriers, taxi services, transportation referral services, and ride share network
 431 services as such terms are defined in Chapter 1 of Title 40."

432 **SECTION 4.**

433 Said chapter is further amended in Code Section 50-32-3, relating to creation of authority and
 434 board, quorum, and vacancies, by revising subsection (c) as follows:

435 "(c) Except as otherwise provided in this chapter, a majority of the members of the board
 436 then in office shall constitute a quorum for the transaction of business. The vote of a
 437 majority of the members of the board present at the time of the vote, if a quorum is present
 438 at such time, shall be the act of the board unless the vote of a greater number is required
 439 by law or by the bylaws of the board of directors. ~~The board of directors, by resolution~~
 440 ~~adopted by a majority of the full board of directors, shall designate from among its~~
 441 ~~members an executive committee and one or more other committees, each consisting of~~
 442 ~~two or more members of the board, which shall have and exercise such authority as the~~
 443 ~~board may delegate to it under such procedures as the board may direct by resolution~~
 444 ~~establishing such committee or committees."~~

445 **SECTION 5.**

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

447 "ARTICLE 4A448 50-32-56.

449 There is created the Atlanta-region Transit Link 'ATL' Commission which shall serve as
 450 a division within the authority for purposes of planning and coordinating the provision of
 451 transit services, establishment of transit facilities, and funding of such purposes throughout
 452 the jurisdiction of the authority.

453 50-32-57.

454 (a) The commission shall be governed by a board of directors that shall initially consist of
 455 the following 11 members:

456 (1) The Governor;457 (2) The commissioner of transportation;458 (3) The chief executive officer of the Metropolitan Atlanta Rapid Transit Authority;459 (4) The mayor of the City of Atlanta;460 (5) The president of the Atlanta City Council;461 (6) The chairperson of the Clayton County Board of Commissioners;

462 (7) A mayor from Clayton County selected by a majority vote of a caucus of the mayors
 463 from municipalities within Clayton County;

464 (8) The chief executive officer of DeKalb County;

465 (9) A mayor from DeKalb County selected by a majority vote of a caucus of the mayors
 466 from municipalities within DeKalb County;

467 (10) The chairperson of the Fulton County Board of Commissioners; and

468 (11) A mayor from Fulton County selected by a majority vote of a caucus of the mayors
 469 from municipalities within Fulton County, excluding the City of Atlanta.

470 (b) The chairperson of any county which approves a referendum to levy a sales and use
 471 tax pursuant to Article 5B of Chapter 8 of Title 48 or an initial or additional sales and use
 472 tax pursuant to Section 25 of the 'Metropolitan Atlanta Rapid Transit Authority Act of
 473 1965,' approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, shall be added to the
 474 initial board of directors. A mayor from such county selected by a majority vote of a
 475 caucus of the mayors from municipalities within such county shall also be added to the
 476 board of directors at the same time, provided that an intergovernmental agreement was
 477 entered into pursuant to Code Section 48-8-269.42 or the sales and use tax was one
 478 approved pursuant to the Metropolitan Atlanta Rapid Transit Authority Act.

479 (c) The Governor shall serve as the chairperson of the board of directors. The power of
480 the commission shall be vested in the members of the board of directors and a majority of
481 members in office shall constitute a quorum for the transaction of any business and for the
482 exercise of any power or function of the commission. Action may be taken and motions
483 and resolutions adopted by the board at any meeting thereof by the affirmative vote of a
484 majority of present and voting board members. No vacancy in the membership of the
485 board shall impair the right of the members to exercise all the powers and perform all
486 duties of the board.

487 50-32-58.

488 In consultation with the metropolitan planning organization, as such term is defined in
489 Code Section 48-8-242, which jurisdiction is located wholly or partially within the
490 jurisdiction of the authority, the commission shall develop, annually review, and amend,
491 as necessary, a regional transit plan. Such plan shall include, but not be limited to, transit
492 projects based upon a region-wide approach to the provision of transit services through
493 buses and rail, the establishment of multimodal stations within the jurisdiction of the
494 authority, enhancement of connectivity throughout the region, cost-effective expansion of
495 existing transit systems, and the coordination of schedules and methods of payment for
496 transit service providers. Such plan shall include the creation of a unified brand to
497 encompass all transit service providers within the jurisdiction of the authority.

498 50-32-59.

499 (a) In addition to all the powers and duties conferred upon the authority by this chapter,
500 the commission may serve as the entity to discharge all duties imposed on the state by any
501 act of Congress allotting federal funds to be expended for transit purposes within the
502 jurisdiction of the authority. Unless designated otherwise by the federal government, the
503 commission is designated a proper authority to receive any of the federal aid funds
504 apportioned by the federal government and may disburse such funds in accordance with
505 the purposes of this article.

506 (b) Upon receipt of notice of intent to levy a tax pursuant to Article 5B of Chapter 8 of
507 Title 48 by a county governing authority, the commission shall select and provide a list of
508 projects from the regional transit plan appropriate for such county to fund with the
509 proceeds of such tax.

510 (c) The commission may employ and fix the compensation of consultants and professional
511 personnel as it may deem necessary to assist in the exercise of its duties.

512 50-32-59.1.

513 (a) All moneys received by the commission shall be set aside as a special fund to be used
514 by the commission to carry out the purposes of this article. The commission shall maintain
515 and account for funds received by it for its purposes separately from the funds of the
516 authority.

517 (b) To the extent otherwise provided by law, the authority may make its funds available
518 to the commission for the purposes of the commission and shall be empowered to provide
519 such other assistance to the commission as the commission and the authority deem
520 appropriate.

521 (c) The commission, as a division and arm of the authority, shall hold the status of the
522 authority as a public body corporate and politic and an instrumentality of the state, but
523 neither the commission nor its members shall be amenable to any action of any kind or
524 nature arising out of the discharge of its powers and responsibilities under this article. The
525 commission shall otherwise have and enjoy the sovereign immunity of the state."

526

SECTION 6.

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