

House Resolution 1573

By: Representative Stephens of the 164<sup>th</sup>

#### A RESOLUTION

1 Creating the House Study Committee on Incentivizing Consolidation of Local Government  
2 Services; and for other purposes.

3 WHEREAS, the Joint County and Municipal Sales and Use Tax (LOST) was enacted by the  
4 General Assembly in 1975; and

5 WHEREAS, LOST was intended to assist counties and municipalities in funding and  
6 providing for governmental services (water, sewage, garbage collection, police protection,  
7 fire protection, library) in their respective jurisdictions; and

8 WHEREAS, LOST was also meant to provide property tax relief to taxpayers in this state  
9 by use of the proceeds to offset increases and allow decreases in the millage rates set by the  
10 counties or municipalities; and

11 WHEREAS, while the tax has been moderately successful in achieving its goals, it has also  
12 been plagued by endless squabbles over the proper share of the proceeds to be sent to the  
13 county or municipality involved in service delivery of governmental services within its  
14 respective jurisdiction; and

15 WHEREAS, further, rather than consolidating delivery of services in this state, the result has  
16 been duplication of services, and the resulting inefficiencies and costs have been detrimental  
17 to the effectiveness of the intended use of the proceeds of this tax; and

18 WHEREAS, to accomplish the stated goals of the LOST statute, a comprehensive  
19 examination of the LOST laws and policies needs to be undertaken to determine the changes  
20 necessary to incentivize local governments to achieve modernization and efficiency and  
21 remove redundancy in the delivery of governmental services in this state.

22 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES:

23 (1) **Creation of House study committee.** There is created the House Study Committee  
24 on Incentivizing Consolidation of Local Government Services.

25 (2) **Members and officers.** The committee shall be composed of five members of the  
26 House of Representatives to be appointed by the Speaker of the House of  
27 Representatives. The Speaker shall also appoint an additional five members of the  
28 committee as follows:

29 (A) A mayor;

30 (B) A county commissioner;

31 (C) The executive director of the Association County Commissioners of Georgia, or  
32 his or her designee;

33 (D) The executive director of the Georgia Municipal Association, or his or her  
34 designee; and

35 (E) A person experienced in the management of delivery of services by local  
36 governments, particularly as to the costs of such services.

37 The Speaker shall designate a member of the committee as chairperson of the committee.

38 (3) **Powers and duties.** The committee shall undertake a study of the conditions, needs,  
39 issues, and problems mentioned above or related thereto and recommend any action or  
40 legislation which the committee deems necessary or appropriate.

41 (4) **Meetings.** The chairperson shall call all meetings of the committee. The committee  
42 may conduct such meetings at such places and at such times as it may deem necessary or  
43 convenient to enable it to exercise fully and effectively its powers, perform its duties, and  
44 accomplish the objectives and purposes of this resolution.

45 (5) **Allowances and funding.**

46 (A) Members of the committee who are members of the General Assembly shall  
47 receive the allowances provided for in Code Section 28-1-8 of the Official Code of  
48 Georgia Annotated.

49 (B) Members of the committee who are not members of the General Assembly, state  
50 officials, or state employees shall receive a daily expense allowance in an amount the  
51 same as that specified in subsection (b) of Code Section 45-7-21 of the Official Code  
52 of Georgia Annotated, as well as the mileage or transportation allowance authorized for  
53 state employees.

54 (C) The allowances authorized by this resolution shall not be received by any member  
55 of the committee for more than five days unless additional days are authorized. Funds  
56 necessary to carry out the provisions of this resolution shall come from funds  
57 appropriated to the House of Representatives.

58 (6) **Report.**

59 (A) In the event the committee adopts any specific findings or recommendations that  
60 include suggestions for proposed legislation, the chairperson shall file a report of the  
61 same prior to the date of abolishment specified in this resolution, subject to  
62 subparagraph (C) of this paragraph.

63 (B) In the event the committee adopts a report that does not include suggestions for  
64 proposed legislation, the chairperson shall file the report, subject to subparagraph (C)  
65 of this paragraph.

66 (C) No report shall be filed unless the same has been approved prior to the date of  
67 abolishment specified in this resolution by majority vote of a quorum of the committee.  
68 A report so approved shall be signed by the chairperson of the committee and filed with  
69 the Clerk of the House of Representatives.

70 (D) In the absence of an approved report, the chairperson may file with the Clerk of the  
71 House of Representatives a copy of the minutes of the meetings of the committee in lieu  
72 thereof.

73 (7) **Abolishment.** The committee shall stand abolished on December 1, 2018.