

**SENATE FINANCE COMMITTEE
2009 SESSION**

Committee Members:

**Senator Ronnie Chance,
Chairman**
District 16
319-B CLOB
(404) 463-1366
130 Regal Oak
Tyrone, GA 30290
(770) 969-9155

**Senator Jack Hill,
Ex-Officio**
District 4
234 Capitol Building
(404) 656-5038
P. O. Box 486
Reidsville, GA 30453
(912) 557-3811

**Senator Tommie Williams,
Vice-Chairman**
District 19
321 Capitol Building
(404) 656-0089
148 Williams Avenue
Lyons, GA 30436
(912) 526-7444

Senator Eric Johnson
District 1
121-F Capitol Building
(404) 656-5109
128 Baymeadow Point
Savannah, GA 31405
(912) 443-1577

**Senator Chip Rogers,
Secretary**
District 21
236 Capitol Building
(404) 463-1378
P. O. Box 813
Woodstock, GA 30188
(770) 516-0543

Senator Mitch Seabaugh
District 28
421-D Capitol Building
(404) 656-6446
P. O. Box 504
Sharpsburg, GA 30277
(770) 251-7526

Senator Greg Goggans
District 7
303-A CLOB
(404) 463-5263
1300 Hampton Road
Douglas, GA 31533
(912) 260-0057

Senator David Shafer
District 48
421-F Capitol Building
(404) 656-0048
P. O. Box 880
Duluth, GA 30096
(770) 497-0048

Senator Tim Golden
District 8
121-A Capitol Building
(404) 656-7580
110 Beacon Hill
Valdosta, GA 31602
(229) 293-0202

**Senator Cecil Staton,
Ex-Officio**
District 18
303-B CLOB
(404) 656-5039
P. O. Box 26427
Macon, GA 31221
(478) 757-0983

Senator Bill Heath
District 31
109 Capitol Building
(404) 651-7738
2225 Cashtown Road
Bremen, GA 30110-3504
(770) 537-5234

Senator Steve Thompson
District 33
420-A Capitol Building
(404) 656-0083
1170 Longwood Drive
Marietta, GA 30008
(770) 427-2600

RULES

Senate Finance Committee

2009-2010 Legislative Sessions

1. The quorum of the Finance Committee shall be six (6) members.
2. The Chairman shall determine which bills and resolutions are to be considered and the order in which said measures are considered.
3. The Chairman shall have the authority to refer bills and resolutions to subcommittees for study. Such subcommittees in turn shall have the authority to make recommendations on such measures to the full Committee.
4. The Committee shall convene, recess, and adjourn upon the order of the Chairman.
5. Any member or members of the committee who disagree with the majority report of the committee shall be privileged to file a minority report if they so desire.
6. These rules may be amended upon a motion duly made and subsequently approved by two-thirds of the members of the committee.
7. A bill, resolution or other matter will be considered only after presentation by its principal author or a legislator whom he designates to do so. In the event more than one member of the General Assembly has signed a measure, the principal author shall be the one whose name appears first in the list of authors.
8. Where these rules are silent on a specific issue, the Rules of the Senate, as adopted, shall govern.

Senate Finance Committee
Thursday, January 29, 2009
3:00 p.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, January 29, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Rogers, 21st, Golden, 8th, Heath, 31st, Seabaugh, 28th, Shafer, 48th, Staton, 18th, and Thompson, 33rd.

The meeting was called to order by Chairman Chance, 16th, at 3:08 p.m.

Chairman Chance, 16th, presented the rules to the Committee. Senator Heath, 31st, made a motion for the adoption of the Committee Rules with a second from Senator Staton, 18th. The rules were **unanimously adopted**.

SR 1 (Senator Rogers, 21st) Appropriations; provide for prioritized funding requirements regarding certain supplementary appropriations Acts – CA

Chairman Chance, 16th, called upon Senator Rogers, 21st, to speak to the bill.

After brief discussion, Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Shafer, 48th, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 7952S)**.” Senator Heath, 31st, seconded the motion. The motion passed unanimously.

SB 55 (Senator Pearson, 51st) Ad Valorem Taxation; change factors to be considered in determining fair market value of real property

Chairman Chance, 16th, called upon Senator Pearson, 51st, to speak to the bill. After some discussion, Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. There were no public comments.

Discussion continued about line 18, SECTION 1, Code Section 48-5-2 of the Official Code of Georgia Annotated, (B) (iv), and Chairman Chance, 21st, decided to **table the bill** until the best language could be developed for this section of the bill.

Senator Rogers, 21st, made the motion to adjourn; Senator Golden, 8th, seconded the motion. The motion passed unanimously.

Chairman Chance, 16th, adjourned the meeting at 3:33 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

**Senate Finance Committee
Tuesday, February 3, 2009
4:00 p.m. – 310 CLOB**

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Tuesday, February 3, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Rogers, 21st, Goggans, 7th, Golden, 8th, Heath, 31st, and Staton, 18th.

The meeting was called to order by Chairman Chance, 16th, at 4:10 p.m.

HB 143 (Rep. O’Neal, 146th) Local government; homeowner tax relief grants; change certain provisions

This bill changes the manner and method of appropriating funds for homeowner’s tax relief grants.

In each fiscal year ending June 30, 2009, the General Assembly must appropriate to the Department of Revenue funds to provide the Homeowner Tax Relief Grant (HTRG). The General Appropriations Act (GPA) will specify the amount and eligible value of each homestead; this is subject to annual legislative appropriation.

Chairman Chance, 16th, called upon Rep. O’Neal, 146th, to speak to the bill.

After a brief discussion about how the funding could be achieved if revenues continue to fail to meet projections, Chairman Chance, 16th, asked were there any others who wanted to speak to the bill.

Keith Hatcher, Georgia Association of Realtors, spoke in favor of the bill.

Chairman Chance, 16th, asked for other speakers. Having none, Senator Staton, 18th, made the motion to “**DO PASS.**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously. Chairman Chance, 16th, will carry the bill in the Senate.

SB 83 (Senator Rogers, 21st) Ad Valorem; increase the amount of the statewide homestead exemption; specify terms/conditions of the exemption and the procedures

This bill provides that the statewide homestead tax exemption increases for state, county, and school purposes from \$2,000.00 to \$4,000.00 with automatic future adjustments.

Chairman Chance, 16th, called upon Senator Rogers, 21st, to speak to the bill. After a brief discussion, Chairman Chance, 16th, asked were there any others who wanted to speak to the bill.

Clint Mueller, Georgia Association of Realtors, spoke against the bill.

Chairman Chance, 16th, asked for other speakers. Having none, Senator Heath, 31st, made the motion to “**DO PASS BY SUBSTITUTE (LC 14 9976S).**” Senator Staton, 18th, seconded the motion. The motion passed unanimously.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 4:32 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Thursday, February 5, 2009
3:00 p.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, February 5, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Rogers, 21st, Williams, 19th, Goggans, 7th, Johnson, 1st, and Staton, 18th. Senators Heath, 31st, Golden, 8th, and Seabaugh, 28th, arrived late.

The meeting was called to order by Chairman Chance, 16th, at 3:02 p.m.

SB 55 (Pearson, 51st) – Ad Valorem Taxation; change factors to be considered in determining fair market value of real property

This legislation amends certain definitions pertaining to Ad Valorem Taxation of property.

Chairman Chance, 16th, called upon Senator Pearson, 51st, to speak to the new substitute for the bill; this bill had been tabled during the 1/29/09 meeting for further work on its language. Chairman Chance, 16th, asked were there any questions from the committee members and there were none.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS BY SUBSTITUTE (LC 25 5450S).**” Senator Johnson, 1st, seconded the motion. The motion passed unanimously; however, Senator Seabaugh, 28th, having arrived late, missed the vote.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 3:07 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Thursday, February 19, 2009
8:00 a.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, February 19, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Rogers, 21st, Goggans, 7th, Hill, 4th, Seabaugh, 28th, Staton, 18th, and Thompson, 33rd. Senator Golden, 8th, arrived at 8:22 a.m.

The meeting was called to order by Chairman Chance, 16th, at 8:10 a.m. Senator Thompson, 33rd, moved to waive the 24-hour rule for the announcement of this meeting. Senator Rogers, 21st, seconded the motion. The motion passed unanimously.

HB 212 (Rep. Burkhalter, 50th) Sales and use tax; jet fuel; continue exemption

Through this bill, the State sales tax exemption for qualifying jet fuel purchases is extended through June 30, 2011. Qualifying airlines that are exempt must have an excess of 750,000 takeoffs and landings in one year.

Chairman Chance, 16th, called upon Senator Balfour, 9th, to speak to the bill on behalf of Rep. Burkhalter, 50th.

Mr. Harold Bevis, Delta Air Lines, spoke in favor of the bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Thompson, 33rd, seconded the motion. The motion passed unanimously. Senator Balfour, 9th, will carry the bill in the Senate.

HB 233 (Rep. Lindsey, 54th) Ad valorem tax; property; change certain definitions

This legislation freezes all real property valuation assessments at zero percent from January 1, 2009, through the Sunday before the second Monday in January, 2011. This applies to real property assessed for county, county and independent school districts, and city purposes. This does not prohibit the decrease in valuation assessment, nor does the freeze apply to correction of an assessment by local tax officials.

Chairman Chance, 16th, called upon Rep. Lindsey, 54th, to speak to the bill. Rep. Lindsey, 54th, explained changes he wanted to have made to the bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. The following people voiced their opposition to the bill: Clint Mueller, ACCG; Don Rooks, GSBA, and Gwin Hall, GMA.

Chairman Chance, 16th, called upon Rep. Lindsey, 54th, to speak to the concerns cited, including the constitutionality of the bill relating to the uniformity clause within the Constitution and the use of the word “substantial” in describing additions or improvements with regard to ad valorem tax purposes.

Chairman Chance, 16th, decided to **table the bill** so that the appropriate changes could be made to improve the bill, to which Rep. Lindsey, 54th, and the committee members agreed.

SR 277 (Senator Goggans, 7th) Georgia Trauma Trust Fund; impose a charge on certain motor vehicle registrations; transferred to state treasury for purpose of funding-CA

This resolution proposes an amendment to the Constitution that transfers an additional adjustable charge (starting at \$10) on motor vehicle registrations to the state treasury for the purpose of funding a Georgia Trauma Trust Fund.

Chairman Chance, 16th, called upon Senator Goggans, 7th, to speak to the resolution. Senator Goggans, 7th, explained the importance of the first hour after a trauma injury, the need for a trauma response system, and the necessity of having a dedicated funding source for the trauma system.

Senator Seabaugh, 28th, inquired about the method to be used to ensure accountability for how the money would be used. He stated that he is for a trauma system while having concerns about accountability.

Seth Millican, Georgia Association of EMS; Julie Windom, Georgia Alliance of Community Hospitals, and Ethan James, Georgia Hospital Association, all spoke for this resolution.

Chairman Chance, 16th, asked were there any others who wanted to speak to the resolution. Having none, Senator Thompson, 33rd, made the motion to “**DO PASS.**” Senator Staton, 18th, seconded the motion. The motion passed 6-1 with Senator Seabaugh, 28th, casting the “nay” vote.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 9:00 a.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Monday, February 23, 2009
4:00 p.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Monday, February 23, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Golden, 8th, Hill, 4th, Johnson, 1st, and Shafer, 48th. Senator Seabaugh, 28th, arrived at 4:10 p.m.

The meeting was called to order by Chairman Chance, 16th, at 4:08 p.m. Chairman Chance, 16th, explained that there would be no testimony on HB 233 since it had been presented at the meeting held on February 19. This meeting was solely to vote on the changes proposed and written in the new substitute for HB 233 as a result of the testimony from February 19.

HB 233 (Rep. Lindsey, 54th) Ad valorem tax; property; change certain definitions

Chairman Chance, 16th, called upon Rep. Lindsey, 54th, to speak to the bill. Rep. Lindsey, 54th, reviewed the changes that were made to the bill since the last meeting.

Chairman Chance, 16th, asked for a motion by the committee. Senator Johnson, 1st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8166S).**” Senator Williams, 19th, seconded the motion. The motion passed 8-0. This bill will be sponsored by Senator Rogers, 21st, in the Senate.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 4:14 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Thursday, February 26, 2009
3:00 p.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, February 26, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Rogers, 21st, Goggans, 7th, Johnson, 1st, Shafer, 48th, and Staton, 18th. Senators Heath, 31st, Hill, 4th, and Thompson, 33rd, arrived late (3:23 p.m., 3:18 p.m., 3:12 p.m. respectively). Senator Hill, 4th, left at 3:27 p.m. due to a conflict with another committee meeting.

The meeting was called to order by Chairman Chance, 16th, at 3:08 p.m.

[SB 128](#) (Shafer, 48th) Motor Vehicles; option of owner; permanent license plates for boat, utility, noncommercial cattle/livestock trailers; provide for fees

Chairman Chance, 16th, called upon Senator Shafer, 48th, to speak to the bill. This legislation authorizes that boat trailers, utility trailers, and noncommercial cattle and livestock trailers will be eligible to obtain permanent registration and license plates.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Goggans, 7th, seconded the motion. The motion passed unanimously.

[SB 194](#) (Chance, 16th) State Purchasing; benefits based funding projects; revise provisions; change membership of an oversight committee

Chairman Chance, 16th, introduced Mr. Phil Foil of the Georgia Environment Facilities Authority to speak to the bill. This bill revises state purchasing as it relates to benefit-based projects and authorizes performance-based contracting.

A discussion followed. It was explained that Georgia local governments already contract under this method. The legislation is required because the Attorney General has opined that legal issues may arise without statutory authority.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 14 0042S).**” Senator Staton, 18th, seconded the motion. The motion passed unanimously.

HB 59 (Rep. O’Neal, 146th) Sales and use tax; controlled substances and dangerous drugs; certain exemptions

Chairman Chance, 16th, called upon Rep. O’Neal, 146th, to speak to the bill. This legislation authorizes a sales and use tax exemption on pharmaceutical samples and medicines provided to patients and/or used in clinical trials. This exemption ratifies an Executive Order dated August 29, 2008.

In the discussion that followed, Georgia Department of Revenue Commissioner Bart Graham stated that this sales tax was not universally known or collected so the fiscal impact is not that great.

Chairman Chance, 16th, asked were there any others who wanted to speak to the resolution. Having none, Senator Johnson, 1st, made the motion to “**DO PASS.**” Senator Shafer, 48th, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry this bill in the Senate.

HB 120 (Rep. Smith, 70th) Sales and use tax exemption; certain school supplies; energy efficient products; provide

Chairman Chance, 16th, called upon Rep. Smith, 70th, to speak to the bill. Rep. Smith, 70th, explained that this legislation authorizes the annual sales tax holiday for school supplies and energy efficient appliances.

The Georgia Retail Association supports this bill. The House vote on this bill was 165-0.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Thompson, 33rd, made the motion to “**DO PASS.**” Senator Shafer, 48th, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry this bill in the Senate.

SR 110 (Pearson, 51st) Motor Fuel Taxes; General Assembly modify any proposed expenditure of received revenue – CA

Chairman Chance, 16th, called upon Senator Pearson, 51st, to speak to the bill. Senator Pearson, 51st, explained that this resolution would have to receive a 2/3 majority vote to pass. This resolution proposes an amendment to the Constitution authorizing the General Assembly to approve, reject, or modify any expenditure of dedicated revenues received from motor fuel taxes.

In the discussion that followed, it was explained that the funds remain dedicated, but this resolution would allow for legislative review.

Chairman Chance, 16th, asked were there any others who wanted to speak to the resolution. Having none, Senator Shafer, 48th, made the motion to “**DO PASS.**” Senator Rogers, 21st, seconded the motion. The motion passed 7-1 with Senator Thompson, 33rd, casting the “nay” vote—as he commented that it was a friendly “no” vote.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 3:30 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Thursday, March 5, 2009
11:00 a.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, March 5, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Heath, 31st, Hill, 4th, Johnson, 1st, Seabaugh, 28th, and Staton, 18th.

The meeting was called to order by Chairman Chance, 16th, at 11:07 a.m.

HB 100 (Ehrhart, 36th) Education; student scholarship organizations; provisions

Chairman Chance, 16th, called upon Rep. Ehrhart, 36th, to speak to the bill. This legislation amends existing language governing student scholarship organizations which were enacted in 2008 under HB 1133.

An eligible student at the time the scholarship was first received will remain eligible for the duration of that scholarship, and pre-k programs will be included as a qualified program. Further, qualified schools or programs must comply with federal antidiscrimination law and health and safety laws which apply to private schools.

It was cited that this bill passed in the House with a vote of 98-69.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Staton, 18th, seconded the motion. The motion passed unanimously. Note that Senator Seabaugh, 28th, had stepped out of the meeting on Senate business and missed this vote. Senator Johnson, 1st, will carry this bill in the Senate.

SR 453 (Johnson, 1st) Georgia Tax Reform Commission of 2009; providing access to certain otherwise confidential Dept. of Revenue information

Chairman Chance, 16th, called upon Senator Johnson, 1st, to speak to the resolution. He explained that this resolution creates the Georgia Tax Reform Commission of 2009.

Gwin Hall, Georgia Municipal Association (GMA), and Angela Palm, Georgia School Boards Association (GSBA), both expressed support for this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8242S).**” Senator Seabaugh, 28th, seconded the motion. The motion passed unanimously.

Senator Johnson, 1st, left the Finance Committee meeting after the vote on this bill due to a conflicting committee meeting being held at the same time that required his attendance.

SB 25 (Seay, 34th) Income Tax Returns; authorize taxpayers to make certain contributions; programs for the education of multiple sclerosis

Chairman Chance, 16th, called upon Senator Seay, 34th, to speak to the bill. This bill offers the taxpayers of Georgia an opportunity to contribute money from their tax returns to programs for the education regarding and alleviation of Multiple Sclerosis.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8256S).**” Senator Williams, 19th, seconded the motion. The motion passed unanimously.

SB 167 (Stoner, 6th) Taxes; exempt public school systems from motor fuel excise taxes under certain circumstances

Chairman Chance, 16th, called upon Senator Stoner, 6th, to speak to the bill. This legislation exempts public school systems from the motor fuel excise tax for fuel used exclusively for school buses.

In the brief discussion that followed, it was explained that this is similar to the exemption for transit systems.

Angela Palm, Georgia School Boards Association (GSBA), expressed support for this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Seabaugh, 28th, seconded the motion. The motion passed unanimously.

SB 77 (Reed, 35th) Municipal Corporations; create special district which employs in excess of 1500 police officers/firefighters combined

Chairman Chance, 16th, called upon Senator Reed, 35th, to speak to the bill. This bill enables voters to raise their millage rate to fund police and firefighters. This legislation applies to municipalities and creates a special district in cities which employ more than 1,500 police officers and firefighters combined. The special district will mirror the incorporated area. A special district ad valorem tax in the amount of 1 mill will be levied on all residential and commercial property for a four-year period.

In the discussion that followed it was explained that the funds would be used for salary increases and for new positions if/when the city council and mayor are at a stalemate over funding these services. There was concern of setting a precedent for subsequent cities and counties to ask the Legislature to allow a similar referendum thus bypassing governing authority action in raising the millage rate.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Goggans, 7th, seconded the motion. The motion passed 4-2 with Senators Heath, 31st, and Seabaugh, 28th, voting nay.

SB 91 (Murphy, 27th) Victim Compensation; provide for an adult entertainment surcharge; definitions

Chairman Chance, 16th, called upon Senator Murphy, 27th, to speak to the bill. This bill establishes an adult entertainment surcharge to fund victim compensation programs.

Kaffie McCullough, Juvenile Justice Fund; Adam Cray, Barton Child Law & Policy Clinic, and Stephanie Davis, Atlanta Mayor’s Office, all expressed their support for this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Williams, 19th, made the motion to “**DO PASS BY SUBSTITUTE (LC 37 0904S).**” Senator Goggans, 7th, seconded the motion. The motion passed 3-2 with Senators Heath, 31st, and Seabaugh, 28th, voting nay. Senator Rogers, 21st, missed this vote due to his being needed in another meeting.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 11:55 a.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Monday, March 9, 2009
12:30 p.m. – Capitol Room 125

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Monday, March 9, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Heath, 31st, Hill, 4th, Johnson, 1st, and Staton, 18th.

The meeting was called to order by Chairman Chance, 16th, at 12:38 p.m.

SB 240 (Rogers, 21st) County Boards of Tax Assessors; comprehensive revision of the appeal of assessments for ad valorem tax purposes

Chairman Chance, 16th, called upon Senator Rogers, 21st, to speak to the bill. This bill requires arbitration or use of the existing County Boards of Equalization process if a taxpayer objects to a valuation assessment. Senator Rogers, 21st, explained that he worked with Clint Mueller of the ACCG to produce the wording for this bill.

It was explained that this bill provides an expedited alternative to the existing appeal process whereby the taxpayer must obtain his/her own appraisal and the loser pays for the arbitrator. It was pointed out that in reality the taxpayer pays if he/she wins or loses because the county payment for arbitration comes from taxpayer dollars.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Staton, 18th, made the motion to “**DO PASS BY SUBSTITUTE (LC 38 0897S).**” Senator Johnson, 1st, seconded the motion. The motion passed unanimously.

SB 106 (Hill, 32nd) Income Tax; provide for obtaining/maintaining creditable health insurance coverage as condition of claiming exemptions/receiving funds

Chairman Chance, 16th, called upon Senator Hill, 32nd, to speak to the bill adding that there would not be a vote on this bill today—it would be a **hearing only**.

It was decided that it would be best to form a study committee so that a bill could be crafted that would best address how to give incentive to people to get/keep health insurance.

Mr. John Babcock, representing the Christian Science Committee on Publication for Georgia, requested that a bill of this nature would include a benefit for spiritual care as well a provision to opt out of care based on spiritual beliefs.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 1:15 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Thursday, March 12, 2009
8:00 a.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, March 12, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Heath, 31st, Hill, 4th, Johnson, 1st, and Staton, 18th.

The meeting was called to order by Chairman Chance, 16th, at 8:15 a.m.

[HB 277](#) (Rep. Smith, 129th) The Georgia 2020 Transportation Act; enact

Chairman Chance, 16th, called upon Rep. Smith, 129th, to speak to the bill. This legislation provides for a 1 percent sales tax to be used to fund transportation projects in transportation districts within the state. This language mirrors SB 39 which passed the Senate on February 3, 2009.

In the course of the discussion, Rep. Smith, 129th, stated that transportation governance bills need to be passed, as well, in order to resolve the dysfunction on the GDOT Board.

In addition, he reported that the House vote was 149-18 for this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 34 2241S).**” Senator Williams, 19th, seconded the motion. The motion passed unanimously. Senator Mullis, 53rd, will carry this bill in the Senate.

[HR 206](#) (Rep. Smith, 129th) Transportation Trust Fund; create

Chairman Chance, 16th, called upon Rep. Smith, 129th, to speak to the resolution. This legislation proposes a Constitutional Amendment for the Regional Local Option Transportation Tax. This mirrors SR 44 which passed the Senate on February 3, 2009.

Rep. Smith, 129th, reported that the House vote was 151-15 for this resolution.

Chairman Chance, 16th, asked were there any others who wanted to speak to the resolution. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 34 2240S).**” Senator Williams, 19th, seconded the motion. The motion passed unanimously. Senator Mullis, 53rd, will carry this resolution in the Senate.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 8:22 a.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Tuesday, March 17, 2009
4:00 p.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Tuesday, March 17, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Heath, 31st, Hill, 4th, Seabaugh, 28th, Shafer, 48th, and Staton, 18th.

The meeting was called to order by Chairman Chance, 16th, at 4:05 p.m.

HB 46 (Rep. Roberts, 154th) Sales and use tax; certain sales of dyed fuel oils; provide exemption

Chairman Chance, 16th, called upon Rep. Roberts, 154th, to speak to the bill. This legislation ratifies the Executive Order dated May 12, 2008, stemming from the rise in prices of fuel oils used in off-road, agriculture uses which include timber growing, harvesting, mining, and construction purposes.

It codifies the suspension of the sales tax collected on off-road dyed fuel and extends it through May 31, 2009. Senator Heath, 31st, asked what would happen if they failed to pass this bill and it was stated that we would have to go back and collect the taxes. Senator Bulloch, 11th, urged the passing of this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Seabaugh, 28th, seconded the motion. The motion passed unanimously. Senator Bulloch 11th, will carry the bill in the Senate.

HB 116 (Rep. Stephens, 164th) Sales and use tax; repair of certain aircraft; sale of parts; provide exemption

Chairman Chance, 16th, called upon Rep. Stephens, 164th, to speak to the bill. He explained that the sales tax exemption on aircraft parts used on airplanes not registered in Georgia would be extended through June 30, 2011.

There was an attempt to amend the legislation with a provision for credit card issuers to recoup tax on tax-free cards, but after debate it was decided to place that provision on another piece of legislation (see HB 360).

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Williams, 19th, seconded the motion. The motion passed unanimously. Senator Seabaugh, 28th, will carry the bill in the Senate.

HB 121 (Rep. Cole, 125th) Revenue and taxation; prepaid state fuel tax; provide exemption

Chairman Chance, 16th, called upon Senator Heath, 31st, to speak to the bill since Rep. Cole, 125th, had to be in another meeting scheduled for the same time. This legislation ratifies an Executive Order dated June 2, 2008, that suspended the collection of motor fuel prepaid taxes that should have taken effect on July 1, 2008. It expired on December 31, 2008.

Senator Heath, 31st, explained that if the legislation was not passed, they would have to collect \$60-70 million in retro-tax.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS.**” Senator Staton, 18th, seconded the motion. The motion passed unanimously. Senator Heath, 31st, will carry the bill in the Senate.

HB 481 (Rep. Graves, 12th) Jobs, Opportunity, and Business Success Act of 2009

Chairman Chance, 16th, called upon Rep. Graves, 12th, to speak to the bill. This legislation suspends levy of filing fees for new businesses and limited liability companies and partnerships as collected by the Secretary of State; the Georgia Works Tax Credit will be available quarterly for amounts between \$25 and \$125 per unemployed individual hired as an employee for up to four calendar quarters; this applies to unemployment insurance tax obligations. The corporate income tax will be phased out for Georgia corporations by FY 2020 if funds are available. Certain retail dealers will no longer be required to remit sales and use tax liability that includes estimated tax liability.

A substitute was presented that contains a gradual phase-out for corporate income tax for Georgia domiciles corporations through FY 2020. It also contains an exemption from the workers comp requirement for businesses with up to 10 employees.

Senator Williams, 19th, commented that this legislation would help small businesses and that he appreciated the efforts of Rep. Graves, 12th, to stimulate jobs.

Senator Rogers, 21st, commented that in seven years no bill has been this positive toward small business. He added his thanks and said “the recovery starts here.”

Mr. Alan Essig, GPBI, commented that while this legislation would help to create jobs, he was concerned about the cost to the state. Senator Rogers, 21st, responded that there would only be a minimal fiscal impact and the changes in the substitute were an improvement to the language of the bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8323S).**” Senator Staton, 18th, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry the bill in the Senate.

[HB 482](#) (Rep. Graves, 12th) Ad valorem tax exemption; property constituting the inventory of a business

Chairman Chance, 16th, called upon Rep. Graves, 12th, to speak to the bill. This legislation exempts business inventory from state ad valorem tax. It was explained that there are only six states that currently tax inventory.

Mr. John Heavener, speaking for the Georgia Retail Association, expressed their support for this bill.

Rep. O’Neal, 146th, also spoke for the bill explaining that taxes on inventory oppress business and that this legislation helps business. He commended Rep. Graves, 12th, for presenting this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS.**” Senator Staton, 18th, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry the bill in the Senate.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 4:45 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Thursday, March 19, 2009
2:00 p.m. – 307 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, March 19, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Golden, 8th, Heath, 31st, Johnson, 1st, Seabaugh, 28th, Shafer, 48th, and Thompson, 33rd.

The meeting was called to order by Chairman Chance, 16th, at 2:20 p.m. because the House was still in session at 2 p.m.

HB 181 (Rep. Austin, 10th) State revenue commissioner's authority; distributions; repeal certain provisions

Chairman Chance, 16th, called upon Senator Butterworth, 50th, to speak to the bill on behalf of the author, Rep. Austin, 10th, who was still in session. This legislation extends the sunset date to December 31, 2011, on the Department of Revenue (DOR) Commissioner's authority to make distributions of unidentifiable sales tax proceeds.

Both Gwin Hall, GMA, and Ashley Meggitt, ACCG, spoke in support of this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Williams, 19th, made the motion to "**DO PASS.**" Senator Johnson, 1st, seconded the motion. The motion passed unanimously. Senator Butterworth, 50th, will carry the bill in the Senate.

HB 74 (Rep. O’Neal, 146th) Revenue and taxation; define terms; provide

Chairman Chance, 16th, called upon Sen. Rogers, 21st, to speak to the bill on behalf of the author, Rep. O’Neal, 146th. This legislation brings the Georgia Code in par with the federal tax code for the year beginning on or after January 1, 2009.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS.**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 395 (Rep. Wilkinson, 52nd) Sales and use tax; personal property; construction of certain symphony halls; extend exemption

Chairman Chance, 16th, called upon Senator Rogers, 21st, to speak to the bill on behalf of Rep. Wilkinson, 52nd. This legislation extends a sales and use tax exemption for goods used in construction of a symphony hall through FY 2011.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Johnson, 1st, made the motion to “**DO PASS.**” Senator Williams, 19th, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 129 (Rep. Lindsey, 54th) Sales and use tax exemptions; zoological institution; provide

Chairman Chance, 16th, called upon Senator Rogers, 21st, to speak to the bill on behalf of Rep. Lindsey, 54th. This legislation authorizes a sales tax exemption for goods used in the renovation and expansion of Zoo Atlanta.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Thompson, 33rd, made the motion to “**DO PASS.**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously. Senator Chance 16th, will carry the bill in the Senate.

HB 334 (Rep. Knight, 126th) Revenue and taxation; forms of payment; change certain provisions

Chairman Chance, 16th, called upon Senator Seabaugh, 28th, to speak to the bill on behalf of Rep. Knight, 126th. This legislation authorizes the DOR Commissioner to require persons or businesses with tax liability of \$1,000 or more to satisfy that payment **electronically** for the 2010 tax year. The Commissioner may further require that tax liability exceeding \$500 or more be paid electronically if the liability accrued on or after January 1, 2011.

This bill was derived from the Local Sales Tax Study Committee recommendations.

Gwin Hall, GMA; Clint Mueller, ACCG; and Department of Revenue Commissioner, Bart Graham all spoke in support of this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Seabaugh, 28th, seconded the motion. The motion passed unanimously. Senator Seabaugh, 28th, will carry the bill in the Senate.

HB 441 (Rep. O’Neal, 146th) Sales and use tax; refund claims; expedited payment; provisions

Chairman Chance, 16th, called upon Mr. Richard Royal of the Speaker’s Office and Lindsey Napier of House Research to speak to the bill since Rep. O’Neal, 146th, was in another meeting at the time. This legislation authorizes a taxpayer to request an expedited payment of sales tax claim for refund from the DOR Commissioner. The taxpayer must file a satisfactory bond as security for the expedited repayment, and the DOR Commissioner will issue the refund within 30 days of the posted bond.

A taxpayer who frivolously files a claim for refund will be subject to a 20 percent penalty of the excessive amount. Determination of good faith filing will be made on a case-by-case basis. Bad faith actions will result in a misdemeanor and a fine up to \$1000.

This bill also authorizes credit card issuers of tax-exempt cards for qualified governmental entities to be eligible to receive a refund of sales tax paid on motor fuel or highway use purchases made on that card.

DOR Commissioner, Bart Graham, explained the reasons for the bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8343S).**” Senator Thompson, 33rd, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 335 (Rep. Knight, 126th) Revenue and taxation; comprehensive revision of provisions; provide

Chairman Chance, 16th, called upon Rep. Knight, 126th, to speak to this bill called the Improved Taxpayer Customer Service Act of 2009. This legislation adds language regarding the DOR Commissioner and the power of subpoena and summons of garnishment via certified mail. Regarding refunds, a taxpayer may contest a refund claim in writing within 30 days from the date of denial of refund; this time period may be mutually extended, if necessary, during this 30 day window. Regarding qualified education tax credits, under electronic returns, the confirmation of donation may be electronically attached if the IRS allows it to be attached electronically.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Seabaugh, 28th, made the motion to “**DO PASS.**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 318 (Rep. McCall, 30th) Motor vehicles; place of return for tax purposes; change certain provisions

Chairman Chance, 16th, called upon Rep. McCall, 30th, to speak to the bill. He explained that if the car or truck is used in a county other than the county where the owner claims a homestead exemption or domicile, then the car or truck must be returned to the county where the farm is located. Ad valorem taxation on heavy duty vehicles will be due only during the year of purchase until the end of 2011.

The fiscal impact was not yet known, but it was requested to be disclosed for Rules consideration. There is only a two-year moratorium.

Georgia Utility Contractors Association, Inc. was in support of this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Johnson, 1st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8342S).**” Senator Thompson, 33rd, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 3:48 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Friday, March 20, 2009
8:30 a.m. – Capitol Room 450

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Friday, March 20, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Heath, 31st, Seabaugh, 28th, Shafer, 48th, and Staton, 18th. Note that Senator Shafer, 48th, arrived after the first vote was taken due to a conflict with another committee meeting being held at the same time.

The meeting was called to order by Chairman Chance, 16th, at 8:42 a.m.

[HB 481](#) (Rep. Graves, 12th) Jobs, Opportunity, and Business Success Act of 2009; enact

Chairman Chance, 16th, called upon Rep. Graves, 12th, to speak to the bill. This bill had passed out of the Finance Committee on March 17, 2009; however, it failed in Senate Rules and was returned to the Finance Committee for further revision.

There was discussion was about the new substitute presented which would remove the change regarding worker's compensation insurance which raised the number of employees that could be hired without requiring the employer to carry worker's comp. Senator Williams, 19th, expressed his opinion that removing the change was anti-business. Senator Seabaugh, 28th, was concerned that if employers were not required to carry worker's comp, they would think they didn't have any liability concerning the employees. He urged the committee to vote against the substitute.

Senator Rogers, 21st, was also reluctant about the change made in the substitute but urged the members to vote for the bill because overall it was a good bill and it would help stimulate the economy.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8351S).**” Senator Williams, 19th, seconded the motion. The motion passed with a vote of 6-1, with Senator Seabaugh, 28th, casting the nay vote. This bill will be carried by Senator Williams, 19th, in the Senate.

HB 444 (Rep. Knight, 126th) - Revenue and taxation; certain tax return preparers; civil penalties and injunctive relief; provide

Chairman Chance, 16th, called upon Rep. Knight, 126th, to speak to the bill. This legislation authorizes civil penalties and injunctive relief against tax preparers for understatement of liability; penalties may not exceed \$500 for each return or refund claim.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Seabaugh, 28th, made the motion to “**DO PASS.**” Senator Goggans, 7th, seconded the motion. The motion passed unanimously. This bill will be carried by Senator Seabaugh, 28th, in the Senate.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 9:05 a.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Tuesday, March 24, 2009
3:00 p.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Tuesday, March 24, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Golden, 8th, Heath, 31st, Hill, 4th, Johnson, 1st, Seabaugh, 28th, Shafer, 48th, and Staton, 18th.

The meeting was called to order by Chairman Chance, 16th, at 3:12 p.m.

HB 485 (Rep. O'Neal, 146th) Income tax; alternative credits for base year port traffic; provisions

Chairman Chance, 16th, called upon Rep. O'Neal, 146th, to speak to the bill. The purpose of this legislation is to provide additional tax credits to a qualified business that is located in a tier two or tier three county. This legislation adds and defines "Base Year Port Traffic" which means imported or exported products during January 1, 1997, through December 31, 1997, that have a total amount of net tons, containers or twenty feet units of products.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Goggans, 7th, made the motion to "**DO PASS.**" Senator Hill, 4th, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 379 (Rep. O'Neal, 146th) Income tax; certain real estate investment trusts; disallow expenses paid; provisions

Chairman Chance, 16th, called upon Rep. O'Neal, 146th, to speak to the bill. This legislation seeks to eliminate an income tax loophole for captive Real Estate Investment Trusts (REIT) to reduce income. This legislation applies to REITs that receive rent payments from Georgia taxpayers using property owned by the REIT.

It was discussed whether this was truly a loophole or drafted purposefully. It was explained that Georgia will be the 19th state to close this loophole.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Williams, 19th, made the motion to “**DO PASS.**” Senator Hill, 4th, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 438 (Rep. O'Neal, 146th) Income tax; tax credits for qualified jobs and projects; comprehensive revision; provide

Chairman Chance, 16th, called upon Rep. O'Neal, 146th, to speak to the bill. This legislation amends language regarding income tax credits for job creation; certain definitions are amended including “business enterprise” which will be broadened to include an enterprise or organization. The term “investment requirement” is deleted. The word “manufacturing” is deleted in order to expand the credit to non-manufacturing businesses.

In the discussion that followed it was stated that this is a mega tax credit especially beneficial for large tech companies.

Speaking in support of the bill were Heidi Green, Georgia Department of Economic Development, and Hans Gant, Metro Atlanta Chamber of Commerce.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Hill, 4th, made the motion to “**DO PASS BY SUBSTITUTE (LC 35 1500S).**” Senator Johnson, 1st, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 439 (Rep. O'Neal, 146th) Income tax; credits; business enterprises; provide

Chairman Chance, 16th, called upon Rep. O'Neal, 146th, to speak to the bill. This legislation amends provisions relating to the timing of earning job tax credits; it changes from years two through six to years one through five. Generally, the credit may be earned quicker. Businesses may also take credits against monthly or quarterly income withholding if the Economic Development Commissioner determines there to be a significant regional economic impact; this should assist businesses to use all the credits the year they are earned. It eliminates double taxation of royalty payments for use of intellectual property.

In the discussion, it was pointed out that this will also apply to business enterprises relating to the elderly or persons with disability services.

Speaking in support of the bill was Heidi Greene, Georgia Department of Economic Development, and Hans Gant, Metro Atlanta Chamber of Commerce.

Speaking in support of the bill with minor changes were Terry McMillian, McMillian Associates, and Ray Wallace, W. Ray Wallace, Company.

Senator Staton, 18th, asked to be excused from this vote due to a conflict of interest. Senators Goggans, 7th, Johnson, 1st, and Williams, 19th, left the meeting during the discussion due to their required attendance at other committee meetings and were not able to participate in the vote for this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Seabaugh, 28th, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8374ERS).**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 261 (Rep. Stephens, 164th) Income tax credit; purchase of one eligible single-family residence; provide

Chairman Chance, 16th, called upon Rep. Stephens, 164th, to speak to the bill. This legislation authorizes an income tax credit for the purchase of a single-family home within the six months after the effective date.

Speaking in support of the bill were Keith Hatcher, Georgia Realtors, and Suzanne Williams, Home Builders of Georgia.

Speaking against the bill was Alan Essig, Georgia Budget and Policy Institute, citing his concern over the fiscal note.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Shafer, 48th, made the motion to “**DO PASS.**” Senator Hill, 4th, seconded the motion. The motion passed unanimously. Senator Pearson, 51st, will carry the bill in the Senate.

HB 364 (Rep. Stephens, 164th) Sales and use tax; airplane flight simulation training device; provide exemption

Chairman Chance, 16th, called upon Rep. Stephens, 164th, to speak to the bill. This legislation authorizes a sales tax exemption for flight simulators which are approved by the Federal Aviation Administration.

In the brief discussion that followed it was stated that Georgia would potentially lose jobs to a Midwestern state if this exemption were not approved.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Heath, 31st, seconded the motion. The motion passed unanimously. Senator Pearson, 51st, will carry the bill in the Senate.

HB 333 (Rep. Knight, 126th) Georgia Building Authority; exempt from certain sales and use tax; provisions

Chairman Chance, 16th, called upon Rep. Knight, 126th, to speak to the bill. This legislation authorizes that property purchased, leased, or used by the Georgia Building Authority will be exempt from all sales and use tax levies.

Senator Golden, 8th, had to leave the meeting briefly and missed the vote on this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS BY SUBSTITUTE (LC 35 1486S).**” Senator Seabaugh, 28th, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry the bill in the Senate.

HB 186 (Rep. Martin, 47th) Teleworking; income tax credits; provisions

Chairman Chance, 16th, called upon Rep. Martin, 47th, to speak to the bill. This legislation extends the income tax credit for teleworking through FY 2012. It also increases the available credit to \$2.5 million for Fiscal Years 2011 and 2012.

Senator Seabaugh, 28th, had to leave the meeting to be in attendance at another meeting and missed the vote on this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS.**” Senator Staton, 18th, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry the bill in the Senate.

HB 358 (Rep. Martin, 47th) Sales and use tax; food for hunger and disaster relief; extend exemptions

Chairman Chance, 16th, called upon Rep. Martin, 47th, to speak to the bill. This legislation extends the sales tax exemption on prepared food and beverages which are donated to non-profit relief programs through June 30, 2011.

Senator Seabaugh, 28th, was still away from the meeting and missed the vote on this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Heath, 31st, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry the bill in the Senate.

HB 639 (Rep. Dollar, 45th) Special license plates; protect wild dolphins in Georgia; provisions

Chairman Chance, 16th, called upon Rep. Dollar, 45th, to speak to the bill. This legislation authorizes a special license plate supporting the protection of wild dolphins in Georgia waters. The funds from sale of the plate will support EarthEcho International.

Another special license plate would support the Georgia Aquarium.

There was a lengthy discussion of how the funds would be split and concern that the revenue received would stay in the state of Georgia.

Both Senators Goggans, 7th, and Seabaugh, 28th, returned from their other meetings during the discussion on this bill.

Speaking for the bill were Peach Hubbard, The Georgia Dolphin Project, and Steve McCullough, EarthEcho International.

Speaking against the bill were William Woodall, Georgia Hunting and Fishing Federation, and Glenn Dowling, Georgia Wildlife Federation. Their concern was that the revenue from the special license plates would further cut into the funds allocated to the DNR and to areas of specialty that already have designated license plates.

Chairman Chance, 16th, decided to **table the bill** to allow time for the bill to be revised.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 4:45 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Thursday, March 26, 2009
3:00 p.m. – 310 CLOB

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Thursday, March 26, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Goggans, 7th, Heath, 31st, Johnson, 1st, Seabaugh, 28th, and Staton, 18th. Those arriving late due to other meetings were Senator Rogers, 21st, Senator Shafer, 48th, and Senator Williams, 19th, (4:30 p.m., 4:43 p.m., and 4:49 p.m. respectively).

The meeting was called to order by Chairman Chance, 16th, at 3:45 p.m.

[HB 63](#) (Rep. Ehrhart, 36th) Local government; redevelopment and issuance of certain bonds and obligations; change certain provisions

Chairman Chance, 16th, called upon Rep. Ehrhart, 36th, to speak to the bill. This legislation deletes the chapter governing the Redevelopment Powers Law and replaces it with some existing and new language. It also adds new language regarding the Payment in Lieu of Taxes (PILOT) Restriction Act.

During the discussion, Rep. Ehrhart, 36th, confirmed that existing school-approved TADs are grandfathered in.

Clint Mueller, speaking for the ACCG, was in support of this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8377S).**” Senator Goggans, 7th, seconded the motion. The motion passed unanimously. Senator Balfour, 9th, will carry the bill in the Senate.

HB 349 (Rep. Burkhalter, 50th) Sales and use tax exemption; new construction of civil rights museum; provide

Chairman Chance, 16th, called upon Senator Reed, 35th, to speak to the bill since Rep. Burkhalter, 50th, was in a House meeting occurring at the same time. This legislation authorizes a sales tax exemption for goods used in the construction of the Center for Civil and Human Rights in Centennial Olympic Park.

During the discussion, it was explained that the estimated \$125 million cost to build the museum includes a \$25 million endowment.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Johnson, 1st, made the motion to “**DO PASS.**” Senator Goggans, 7th, seconded the motion. The motion passed unanimously. Senator Reed, 35th, will carry the bill in the Senate.

HB 304 (Rep. Porter, 143rd) County taxation; appraisers duties upon property; change certain provisions

Chairman Chance, 16th, called upon Rep. Porter, 143rd, to speak to the bill. This legislation revises the rights of county appraisers and tax assessors to go onto property.

During the discussion of the bill, Senator Heath, 31st, made suggestions to clarify the wording of the bill; they were included in the bill by way of a new substitute. The vote was taken on the recommended substitute.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Heath, 31st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8395S).**” Senator Johnson, 1st, seconded the motion. The motion passed unanimously. Senator Tolleson, 20th, will carry the bill in the Senate.

HB 56 (Rep. Willard, 49th) Sales and use tax; renegotiation of distribution certificates; change certain provisions

Chairman Chance, 16th, called upon Rep. Powell, 29th, to speak to the bill since Rep. Willard, 49th, had to be in another meeting at the same time. This legislation revises provisions relating to distribution of proceeds and renegotiation of distribution certifications (local penny sales tax for counties with no LOST).

During the discussion, it was explained that Article 6 provisions only apply to counties that do not levy a LOST (which currently are Cherokee, Cobb, and Gwinnett); the local T-LOST could be coupled with regional T-SPLOST.

Gwin Hall, speaking for GMA, and Clint Mueller, speaking for ACCG, were both in support of this bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Johnson, 1st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8390S).**” Senator Staton, 18th, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry the bill in the Senate.

HB 639 (Rep. Dollar, 45th) Special license plates; protect wild dolphins in Georgia; provisions

Chairman Chance, 16th, acknowledged the motion by Senator Seabaugh, 28th, to remove HB 639 from the table (so placed during the meeting of March 24); however, there was no second. Chairman Chance, 16th, declared that the bill would stay on the table.

Senators Seabaugh, 28th, and Johnson, 1st, left the meeting early due to their required attendance at another meeting.

HB 480 (Rep. Geisinger, 48th) Taxation of motor vehicles; comprehensive revision; provisions

Chairman Chance, 16th, called upon Rep. Geisinger, 48th, to speak to the bill. This legislation eliminates the ad valorem taxation of newly purchased motor vehicles in Georgia. In lieu of paying an annual tax on the value, or ownership, or the vehicle, a 7% fee will be levied on the fair market value. Motor vehicles purchased after January 1, 2010, will be exempt from ad valorem taxation and will be subject to the title fee; previous motor vehicle purchases before this date will continue to pay ad valorem tax on the value of the motor vehicle(s). Vehicles purchased during 2009 will be allowed to opt in to the title fee by paying the difference between the ad valorem, sales tax, and 7 percent of the vehicle’s value.

Further, this legislation eliminates the levy of state and local sales tax on the sale of new, used, and leased motor vehicles. The state currently levies a 4 percent sales tax on these purchases and leases.

The discussion about this bill that followed gave opportunities for local governments to address their concerns, and examine several pages of language which had been drafted by ACCG and GMA.

Speaking in support of the bill were Ethan James for the Georgia Hospital Association, Jamila Pope for Children’s Healthcare of Atlanta, Seth Millican of the Georgia Association of EMS, and Les Schneider on behalf of himself.

Opposed to the bill were Clint Mueller for ACCG; Gwin Hall for GMA; Bibb County Tax Commissioner Tommy Tedders and Spalding County Tax Commissioner Sylvia Hollums for the Georgia Association of Tax Officials; Rockdale County Tax Commissioner Dan Ray; Angela Palm for the Georgia School Boards Association; and City of Sandy Springs Mayor Eva Galambos.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8394ERS).**” Senator Williams, 19th, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry the bill in the Senate. Senator Shafer, 48th, had to leave for another meeting during the discussion of this bill and was unable to return in time to vote on this bill.

HB 483 (Rep. Roberts, 154th) Ad valorem tax; modernization and revisions of certain provisions; provide

Chairman Chance, 16th, called upon Rep. Roberts, 154th, to speak to the bill. This bill includes revenue code revisions concerning the following: a Statewide Homestead Exemption increase to \$10,000 by 2018; large forest applications; senior exemptions; tax executions; boards of tax assessors; taxpayer returns correspondence; and public utilities returns.

Speaking for the bill was Bibb County Tax Commissioner Tommy Tedders for the Georgia Association of Tax Officials.

During the discussion, it was explained that the large forest conservation assessment provisions apply only for 2010.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Shafter, 48th, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8393S).**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously. Senator Rogers, 21st, will carry the bill in the Senate.

HB 639 (Rep. Dollar, 45th) Special license plates; protect wild dolphins in Georgia; provisions

Chairman Chance, 16th, acknowledged the motion by Senator Shafter, 48th, with a second by Senator Rogers, 21st, to remove HB 639 from the table (so placed during the meeting of March 24) so the new substitute could be voted upon. Since there was a significant amount of discussion during that meeting that resulted in the new substitute, Chairman Chance, 16th, did not ask for further discussion. The new substitute allows two new special license plates; one for the Atlanta Falcons Youth Foundation and one for the Georgia Aquarium. The original language for a special license plate to provide funding to protect wild dolphins in Georgia was dropped from the bill.

Senator Shafter, 48th, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8375S).**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously. Senator Shafter, 48th, will carry the bill in the Senate.

SR 503 (Sen. Shafer, 48th) U.S. Congress; urged to adopt the Fair Tax Act

Chairman Chance, 16th, called upon Senator Shafer, 48th, to speak to the resolution. This resolution urges Congress to enact the Fair Tax and to abolish the IRS.

Chairman Chance, 16th, asked were there any others who wanted to speak to the resolution. Having none, Senator Shafer, 48th, made the motion to “**DO PASS.**” Senator Rogers, 21st, seconded the motion. The motion passed unanimously.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 5:43 p.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

Senate Finance Committee
Monday, March 30, 2009
10:00 a.m. – Capitol Room 125

MEMBERS: Senator Ronnie Chance, 16th, Chairman
Senator Tommie Williams, 19th, Vice Chair
Senator Chip Rogers, 21st, Secretary
Senator Greg Goggans, 7th
Senator Tim Golden, 8th
Senator Bill Heath, 31st
Senator Jack Hill, 4th, Ex-Officio
Senator Eric Johnson, 1st
Senator Mitch Seabaugh, 28th
Senator David Shafer, 48th
Senator Cecil Staton, 18th, Ex-Officio
Senator Steve Thompson, 33rd

A meeting of the Senate Finance Committee was held on Monday, March 30, 2009. Committee members present included Senator Chance, 16th, Chairman, and Senators Williams, 19th, Rogers, 21st, Goggans, 7th, Heath, 31st, Seabaugh, 28th, and Staton, 18th.

The meeting was called to order by Chairman Chance, 16th, at 10:12 a.m.

HB 435 (Rep. Parsons, 42nd) Georgia Technology Authority; certain sales and use tax; exempt

Chairman Chance, 16th, called upon Rep. Parsons, 42nd, to speak to the bill. This legislation authorizes a sales tax exemption for goods purchased by the Georgia Technology Authority. The state fiscal impact is negligible because the funds flow back into the state general fund.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS.**” Senator Seabaugh, 28th, seconded the motion. The motion passed unanimously. Senator Staton, 18th, will carry this bill in the Senate.

HB 700 (Rep. Smith, 113th) Georgia Education Authority; Georgia State Financing and Investment Commission construction services; provide utilization

Chairman Chance, 16th, called upon Rep. Ehrhart, 36th, to speak to the bill on behalf of Rep. Smith, 113th, who was in another meeting being held at the same time. This legislation allows the Georgia State Financing and Investment Commission to manage bond-related projects and activities relating to the Board of Regents, but requires the Board of Technical and Adult Education and the Georgia Education Authority to use the Commission.

Tom Daniel of the University System of Georgia spoke in support of the bill.

Chairman Chance, 16th, asked were there any others who wanted to speak to the bill. Having none, Senator Rogers, 21st, made the motion to “**DO PASS BY SUBSTITUTE (LC 18 8398S).**” Senator Heath, 31st, seconded the motion. The motion passed unanimously. Senator Chance, 16th, will carry this bill in the Senate.

There being no further business, Chairman Chance, 16th, adjourned the meeting at 10:22 a.m.

Respectfully submitted,

/s/ Senator Chip Rogers, 21st
Secretary

/s/ Diana Hauser
Recording Secretary

July 23, 2009

Mr. Bob Ewing
Secretary of the Senate
Room 353 State Capitol
Atlanta, GA 30334

Dear Mr. Ewing:

The following bills are being reported as having no action taken on them by the Senate Finance Committee during the 2009 Legislative Session:

<u>SB 106</u>	<u>SR 2</u>
<u>SB 116</u>	<u>SR 179</u>
<u>SB 186</u>	<u>SR 335</u>
<u>SB 202</u>	<u>SR 336</u>
<u>SB 205</u>	<u>SR 427</u>
<u>SB 251</u>	<u>HB 355</u>

Sincerely,

/s/ Diana Hauser
Senate Finance Committee
Recording Secretary