

SENATE FINANCE COMMITTEE ROSTER
2011-2012 Legislative Sessions

Senator Bill Heath
Chairman
District 31
2225 Cashtown Road
Bremen, GA 30110

Senator Cecil Staton
District 18
P.O. Box 26427
Macon, GA 31221

Senator Mitch Seabaugh
Vice-Chairman
District 28
P.O. Box 504
Sharpsburg, GA 30277

Senator Steve Thompson
District 33
1170 Longwood Drive
Marietta, GA 30008

Senator Lindsey Tippins
Secretary
District 37
139 Midway Road
Marietta, GA 30064

Senator Jack Hill
Ex-Officio
District 4
P.O. Box 486
Reidsville, GA 30453

Senator Ronnie Chance
District 16
130 Regal Oak
Tyrone, GA 30290

Senator Hardie Davis
District 22
P.O. Box 6389
Augusta, GA 30916

Senator Tim Golden
District 8
110 Beacon Hill
Valdosta, GA 31602

Senator Chip Rogers
District 21
P.O. Box 813 Woodstock, GA 30188

Senator David Shafer
District 48
P.O. Box 880
Duluth, GA 30096

RULES

Senate Finance Committee

2011-2012 Legislative Sessions

1. Quorum of the 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 subcommittee 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, put all questions and adjourn upon 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 the presentation by its principal author or a legislator whom he or she 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. Members may not abstain from voting unless the member or any member of the Senator's immediate family has a direct pecuniary interest in the result of such vote which interest is distinct, unique or peculiar to the Senator or the Senator's immediate family.
9. Unless approved by the Chairman, all amendments or substitute bills must be submitted to chairman at least 24 hours before adoption by the committee.
10. Where these rules are silent on a specific issue, the Rules of the Senate, as adopted, shall govern.

Minutes
Senate Finance Committee
Wednesday, January 26, 2011
Room 307 – CLOB

Chairman Heath called the meeting to order at 1:04 p.m., announcing that a quorum was present. The following members were in attendance:

Senator Bill Heath, 31st, Chairman
Senator Mitch Seabaugh, 28th, Vice-Chairman
Senator Lindsey Tippins, 37th, Secretary

Senator Hardie Davis, 22nd
Senator Tim Golden, 8th
Senator Chip Rogers, 21st
Senator Cecil Staton, 18th
Senator Steve Thompson, 33rd
Senator Jack Hill, 4th, Ex-Officio

This was the first meeting of the Senate Finance Committee of the 2011 Session. Chairman Heath welcomed committee members and guests and asked Senator Davis to precede the meeting with prayer.

The first order of business was the adoption of the committee rules for the 2011-2012 Legislative Sessions. Chairman Heath noted that Rule #8, disallowing committee members from abstaining from a vote except in the case of a specific conflict of interest, was an addition to last session's committee rules. Motion to adopt committee rules was made by Senator Chip Rogers, seconded by Senator Hardie Davis. **Motion passed unanimously.**

Following adoption of the committee rules, the following legislation was discussed:

SR 28 (Hill, 32nd) – **Senate State Fair Tax Study Committee; create** – presented by Senator Judson Hill. This legislation establishes a study committee to research the impact of different tax rates in bordering counties. Senator Steve Thompson inquired as to whether the author felt there was a reason for establishing a different study committee to explore this topic, given the research already being conducted by the Tax Reform Council. Senator Hill answered that if the Joint Committee on Tax Reform works on this issue then there won't be a need for a fair tax study committee but that the committee should go ahead and send SR 28 to Rules in case further study is needed. Senator Steve Thompson concurred with this rationale. Motion to “**do pass**” was made by Senator Chip Rogers, seconded by Senator Hardie Davis. **Motion passed unanimously.**

SR 20 (Rogers, 21st) – Taxpayer Protection Amendment of 2011; provide for limitations on state government taxation and expenditures – CA – presented by Senator Chip Rogers. This legislation is a constitutional amendment that, if enacted, would prevent government expenditures in any fiscal year beginning on or after July 1, 2013 from exceeding expenditures appropriated during either of the preceding two fiscal years after adjusting for population change and state government inflation. This resolution also requires a reduction in the state income tax in years where the Revenue Shortfall Reserve is greater than 10 percent of the FY spending for the previous fiscal year.

[Senator Mitch Seabaugh joined the meeting during discussion of SR 20 and before a motion on the resolution]

Senator Rogers pointed out line 55, which provides for the override of spending limits via a 2/3 vote by the General Assembly. Senator Rogers also referenced a report by the Cato Institute on the 27 other states with expenditure limitations currently in place. Chairman Heath recognized Senator Steve Thompson, who noted that the resolution has an effect on state and local governments and asked if the author had spoken with the current administration. Senator Rogers responded that he had not, but would. Senator Rogers clarified that this legislation would force the state to put money in the reserve fund and added that he would even like to exceed the 10 percent funding level required by the resolution. Senator Jack Hill stated that when the state had to use its Revenue Shortfall Reserves, the 10 percent we had was about half of what we needed. Senator Rogers asked the committee to consider amending lines 51 and 53 of the bill to raise the funding level to 15 percent. Senator Davis inquired as to whether the resolution potentially set precedence by artificially setting a budget for future years without going through the appropriations process. Senator Rogers responded that the legislation only requires that excess funds after funding schools go to reserves and so the budget process within that scope remains the same. Senator Davis followed-up to ask if the resolution was creating earmarks by specifically directing funding to education rather than other needs. Chairman Heath asked Senator Jack Hill to comment as Appropriations Chair. Senator Jack Hill confirmed that in the amended budget, by statute, 1 percent must already go to fund education under the current process. Senator Rogers made a motion to amend lines 51 and 53 to strike “10 percent” and insert “15 percent.” The motion was seconded by Senator Jack Hill. Motion to adopt substitute as amended passed unanimously. Motion “**do pass by substitute**” was made by Senator Cecil Staton, seconded by Senator Hardie Davis. **Motion passed unanimously.**

There being no further business, Chairman Heath adjourned the meeting at 1:29 p.m.

Respectfully Submitted,

/s/ Senator Lindsey Tippins, 37th
Secretary
Senate Finance Committee

/s/ Lauren Claire McDonald
Recording Secretary

Minutes
Senate Finance Committee
Wednesday, February 16, 2011
Room 125 – CAP

Chairman Heath called the meeting to order at 1:21 p.m., announcing that a quorum was present. The following members were in attendance:

Senator Bill Heath, 31st, Chairman
Senator Mitch Seabaugh, 28th, Vice-Chairman
Senator Lindsey Tippins, 37th, Secretary

Senator Ronnie Chance, 16th
Senator Hardie Davis, 22nd
Senator Tim Golden, 8th
Senator Chip Rogers, 21st
Senator David Shafer, 48th
Senator Cecil Staton, 18th
Senator Steve Thompson, 33rd

Chairman Heath welcomed committee members and guests and asked Senator Chance to ask the Lord's blessing before beginning the meeting. The following legislation was discussed:

SB 1 (Brown, 26th) – Ad Valorem; prohibit local govt. from increasing millage rates the same day as other local govt. which affect all/portion of same properties subject to increase – presented by Senator Hardie Davis. Senator Davis explained that there have been many instances of two or more public hearings for establishing millage rates taking place in conflict with one another and hence preventing a resident affected by multiple millage rates from attending each meeting. Senator Davis stated that the author, Senator Brown, has no issue with the committee substitute. Chairman Heath clarified that he had the substitute (LC 28 5497S) drawn up in response to a constituent who had contacted him over the summer about public hearings taking place without a quorum of members of the taxing authority present. Chairman Heath outlined the additional provisions of the substitute which require that members of a taxing authority attend at least 2 hearings and that a quorum of members be present at all public meetings. Senator Steve Thompson concurred with the Chairman's rationale but asked if the substitute contained any hardship provision if a member were sick. Chairman Heath responded no, it does not, asserting that if a member is "well enough to tax" they should be able to fulfill their attendance obligations. Senator Tippins asked if the bill would prohibit an authority such as a school board from holding one meeting in the morning and one at night on the same day. Chairman Heath answered that it did not prevent a taxing authority from having more than one meeting per day; those meetings just couldn't be held on the same day as another taxing authorities meetings. Senator Davis concurred with the Chairman and clarified that the general premise of the bill was not to have conflicting meeting days for different taxing authorities.

Chairman Heath recognized Clint Mueller of ACCG who addressed the committee about logistical concerns with the bill. Mr. Mueller stated that from a practical standpoint, they have trouble getting people to attend one meeting, much less all. Mr. Mueller explained that the timeframe for holding hearings ends up being about a month in many cases, citing the example of Cobb County as having a huge number of bodies that must hold hearings. Chairman Heath asked Mr. Mueller what percent of a county tax digest is typically contested. Mr. Mueller responded that it depends, but obviously if you do a re-valuation there is more potential. Mr. Mueller also asserted that because of legislation passed last year, notices will be sent to all taxpayers this year and therefore many more than usual are expected.

[Senators Cecil Staton, Chip Rogers and David Shafer joined the meeting during discussion of SB 1 before a motion was made]

A motion of “**do pass by substitute**” was made by Senator Steve Thompson, seconded by Senator Chip Rogers. **Motion passed unanimously.**

[Senator Chip Rogers left the meeting after the vote on SB 1 and before consideration of SB 21]

SB 21 (Ligon, 3rd) – Revenue, Dept. of; no audit shall be conducted after three years following the filing of sales and use tax return or report – presented by eight-year old Wyatt Ligon on the author’s behalf. Ligon explained that the bill would bring certainty to our tax system and protect the citizens of Georgia. Senator Steve Thompson asked Ligon if he would be willing to amend lines 3 and 21 to increase “3 years” to “4 years.” After briefly conferring with the author, Ligon confirmed that was “no problem.” Motion to amend was made by Senator Steve Thompson, seconded by Senator Ronnie Chance. Hearing objection, Chairman Heath called for a roll call vote, resulting in a 3-3 tie (Yays: Senators Steve Thompson, Chance, and Davis; Nays: Senators Staton, Shafer, and Tippins). Chairman Heath broke the tie with a “No” vote and the motion to amend failed. Ligon concluded his presentation of the bill by stating that we do not have a statute of limitations right now, so this bill will let businesses know. A motion of “**do pass**” was made by Senator Cecil Staton, seconded by Senator Hardie Davis. **Motion passed (6-1)** Senator Steve Thompson voted in opposition.

Chairman Heath and committee members commended Wyatt Ligon on his expert handling of the legislation before the committee. Senator Steve Thompson added that Ligon had made it a difficult bill to vote “no” on, and clarified that his opposition was in no way a reflection of the fine quality of the presentation.

There being no further business, Chairman Heath adjourned the meeting at 1:46 p.m.

Respectfully Submitted,

/s/ Senator Lindsey Tippins, 37th
Secretary
Senate Finance Committee

/s/ Lauren Claire McDonald
Recording Secretary

Minutes
Senate Finance Committee
Friday, March 11, 2011
Room 307 – CLOB

Chairman Heath called the meeting to order at 9:21 a.m., announcing that a quorum was present. The following members were in attendance:

Senator Bill Heath, 31st, Chairman
Senator Mitch Seabaugh, 28th, Vice-Chairman
Senator Lindsey Tippins, 37th, Secretary

Senator Ronnie Chance, 16th
Senator Chip Rogers, 21st
Senator Cecil Staton, 18th
Senator Jack Hill, 4th, Ex-Officio

Chairman Heath welcomed committee members and guests and asked Senator Staton to lead the committee in a word of prayer. The following legislation was discussed:

SB 234 (Rogers, 21st) – Georgia Public Revenue Code; extensively revise provisions; ad valorem tax assessments and appeals from such assessments – presented by Senator Chip Rogers. This legislation relates to and makes multiple revisions to the assessment and appeal of ad valorem valuation for local taxing purposes. Following an overview of the legislation section-by-section, Senator Rogers stated that this bill would classify as a clean-up bill and that they have been working with county tax assessors and at this time do not know of anyone who is opposed. Senator Rogers introduced R.J. Morris (I don't think R.J was with ACCG) and Clint Mueller of ACCG to comment on the bill. Morris stated that he has been in Atlanta since 1973 and has seen instances of 300 percent tax increases and cited issues with fighting appeals since 2009. Morris also noted that in an open records request of 50 credit transfers, 23 were found to have been used twice. Mueller added that it is very difficult to remove tax assessors from their positions.

Chairman Heath motioned to amend line 176 to change the January 1st date to December 1st for real and personal property. The motion was seconded by Senator Chip Rogers.
Motion to amend passed unanimously.

Chairman Heath motioned to amend line 337 to allow a taxpayer the option to choose an alternate date to meet with an arbitrator. The motion was seconded by Senator Mitch Seabaugh.
Motion to amend passed unanimously.

Chairman Heath motioned to strike, “Additionally, the county may not appeal any decision under this subsection”, from lines 407-408 citing unconstitutionality. The motion was seconded by Senator Ronnie Chance.
Motion to amend passed unanimously.

Chairman Heath motioned to amend line 474 to strike, “shall be paid directly to the attorney”, in order to give taxpayers the option, but not require it. The motion was seconded by Senator Chip Rogers. **Motion to amend passed unanimously.**

The motion of “**do pass by substitute**” was made by Senator Mitch Seabaugh, seconded by Senator Ronnie Chance. **Motion passed unanimously.**

There being no further business, Chairman Heath adjourned the meeting at 9:48 a.m.

Respectfully Submitted,

/s/ Senator Lindsey Tippins, 37th
Secretary
Senate Finance Committee

/s/ Lauren Claire McDonald
Recording Secretary

Minutes
Senate Finance Committee
Wednesday, March 30, 2011
Room 307 – CLOB

Chairman Heath called the meeting to order at 6:27 p.m., announcing that a quorum was present. The following members were in attendance:

Senator Bill Heath, 31st, Chairman
Senator Lindsey Tippins, 37th, Secretary

Senator Ronnie Chance, 16th
Senator Hardie Davis, 22nd
Senator Tim Golden, 8th
Senator Chip Rogers, 21st
Senator David Shafer, 48th
Senator Jack Hill, 4th, Ex-Officio

Chairman Heath welcomed committee members and guests and asked Senator Chance to say a word of prayer. The following legislation was discussed:

HB 168 (Knight, 126th) – Revenue and tax; incorporate certain federal provisions into Georgia Law; define terms – presented by Senator Don Balfour. This legislation amends the Internal Revenue Code to reflect changes to the federal income tax code and clarifies requirements of Georgia’s classification as a Streamlined Sales and Use Tax state. No one in the audience spoke for or against the bill. A motion of “**do pass**” was made by Senator Hardie Davis, seconded by Senator Ronnie Chance. **Motion passed unanimously.**

Senator Balfour of the 9th will carry this legislation in the Senate.

HB 325 (Ehrhart, 36th) (LC 33 4255S) – Student scholarship organizations; requirements and definitions; revise – presented by Representative Earl Ehrhart and Senator Chip Rogers. Representative Ehrhart highlighted lines 49-154 of the substitute bill, emphasizing that the provisions are indexed for inflation, not an escalator. The legislation also capped scholarship amounts and provides penalties for failure to comply. At the request of the author and Senator Rogers, Chairman Heath recognized Linda Tucuarone, Executive Director of Heritage Academy, and Debra Morr, Head of School at Notre Dame Academy, who spoke in support of the bill. A motion of “**do pass by substitute**” was made by Senator David Shafer, seconded by Senator Lindsey Tippins. **Motion passed unanimously.**

Senator Rogers of the 21st will carry this legislation in the Senate.

HB 95 (Roberts, 154th) – Ad valorem tax; forest land conservation use property; revise certain provisions – presented by Representative David Knight. Representative Knight explained that the bill was vetoed last year because they had intended on a law where the party who was in breach was responsible, but had ended up with a law where both parties might be. This year, HB 95 includes provisions to allow additional land that was not part of the original covenant to be included up to 200 acres. Senator Tippins inquired as to whether this legislation changes anyone’s eligibility and Representative Knight responded that it did not. A motion of “**do pass**” was made by Senator Tim Golden, seconded by Senator David Shafer. **Motion passed unanimously.**

Senator Tolleson of the 20th will carry this legislation in the Senate.

HB 240 (Knight, 126th) – County sales and use tax; modify infeasible projects; establish procedure – presented by Representative David Knight. This bill give cities and counties a process for asking voters permission to abandon SPLOST projects should they become infeasible to carry out. A motion of “**do pass**” was made by Senator Lindsey Tippins, seconded by Senator Ronnie Chance. **Motion passed unanimously.**

Senator Shafer of the 48th will carry this legislation in the Senate.

HB 382 (Lindsey, 54th) – Public accommodations; municipal levies; certain additional levies; authorize – presented by Representative Ed Lindsey. Representative Lindsey explained that a few years ago the state authorized every local government to go to an 8 percent lodgings excise tax except the City of Atlanta. This legislation would allow Atlanta to do the same. Representative Lindsey stated that the bill is supported by the Georgia World Congress Center, among other organizations. A motion of “**do pass**” was made by Senator David Shafer, seconded by Senator Chip Rogers. **Motion passed unanimously.**

Senator Chance of the 16th will carry this legislation in the Senate.

There being no further business, Chairman Heath adjourned the meeting at 7:03 p.m.

Respectfully Submitted,

/s/ Senator Lindsey Tippins, 37th
Secretary, Senate Finance Committee

/s/ Lauren Claire McDonald
Recording Secretary

Minutes
Senate Finance Committee
Friday, April 1, 2011
Room 307 – CLOB

Chairman Heath called the meeting to order at 11:28 a.m., announcing that a quorum was present. The following members were in attendance:

Senator Bill Heath, 31st, Chairman
Senator Mitch Seabaugh, 28th, Vice-Chairman
Senator Lindsey Tippins, 37th, Secretary

Senator Ronnie Chance, 16th
Senator Hardie Davis, 22nd
Senator Tim Golden, 8th
Senator Chip Rogers, 21st
Senator David Shafer, 48th
Senator Cecil Staton, 18th
Senator Steve Thompson, 33rd
Senator Jack Hill, 4th, Ex-Officio

Chairman Heath welcomed committee members and guests and asked Senator Davis to open the meeting in prayer. The following legislation was discussed:

HB 228 (Austin, 10th) – **Sales and use tax; distribution of unidentifiable proceeds; limit commissioner's authority** – presented by Representative David Knight. This bill pertains to the distribution of unidentifiable sales tax revenues by removing the sunset clause, making the Revenue Commissioner's authority to do so permanent. No one from the audience spoke for or against the bill. A motion of “**do pass**” was made by Senator Hardie Davis, seconded by Senator Cecil Staton. **Motion passed unanimously.**

Senator Staton of the 18th will carry this legislation in the Senate.

HB 117 (Crawford, 16th) – **Withholding tax; person listed on closing statement subject to requirements; provide** – presented by Senator Tommie Williams with Jon Howell of the Georgia Healthcare Association. This committee substitute provides that The Indigent Care Trust Fund be funded through a voluntary tax on source providers to all federal Medicaid dollars to be tapped. Senator Davis asked for clarification on Section 1, line 14, as to whether those funds were Medicaid dollars and would allocation of those funds be consistent with the current policy. Howell confirmed that it would be consistent. Senator Jack Hill asked if any specified use of those funds would have to be discussed in the budget, to which Howell responded, yes. Chairman Heath pointed out Section 2 containing the bill's original, as introduced, language and asked a representative from the Department of Revenue to comment on whether Section 2 should be kept in the bill. John Foster, Income Tax Policy Manager for the Department of Revenue, answered that Representative Crawford brought the issue to DoR's attention.

The author's intent was that when it comes to out-of-state transfers with relocation companies, those companies be treated as the seller. A motion of "**do pass by substitute**" was made by Senator Ronnie Chance, seconded by Senator Hardie Davis. **Motion passed (6-1)**. Senator Seabaugh voted in opposition.

Senator Williams of the 19th will carry this legislation in the Senate.

HB 133 (Black, 174th) – Income tax payment; de minimis overpayments and insufficiencies; provisions – presented by Chairman Heath. This substitute clarifies the process for remitting payment and receiving refunds for tax balances of less than one dollar. Chairman Heath stated that he felt the original language of the bill was unclear about the process of requesting payment of less than \$1. No one from the audience spoke for or against the bill. A motion of "**do pass by substitute**" was made by Senator Lindsey Tippins, seconded by Senator Jack Hill. **Motion passed (6-1)**. Senator Seabaugh voted in opposition.

Senator Heath of the 31st will carry this legislation in the Senate.

HB 346 (Knight, 126th) – Income tax; taxable nonresident; change definition – presented by Representative David Knight. Knight stated that this legislation was to fix an Attorney General issue they were not aware of regarding confidential data transfers. Chairman Heath explained that the committee was working off of a substitute version along with an amendment offered by Senator Tommie Williams. Senator Williams presented his amendment, which would allow the state to put property in a conservation easement wherein the state would not have to purchase. The amendment also helps landowners who are upside down in their mortgages to avoid foreclosure with the help of federal deductions. Senator Davis asked, in matters of tax credits, if it was not true that if those credits are sold, the income becomes taxable and whether or not the state would be responsible for paying that tax. Senator Williams clarified that the bill isn't trying to make it so the state owns the properties and that the more rights the landowner gives up, the more tax credit they can get. No one from the audience spoke for or against the bill. A motion to adopt amendments to the substitute was made by Senator Hardie Davis, seconded by Senator Ronnie Chance. A motion to adopt the committee substitute passed unanimously. A motion of "**do pass by substitute**" was made by Senator Hardie Davis, seconded by Senator Ronnie Chance. **Motion passed unanimously**.

Senator Williams of the 19th will carry this legislation in the Senate.

There being no further business, Chairman Heath adjourned the meeting at 12:10 p.m.

Respectfully Submitted,

/s/ Senator Lindsey Tippins, 37th
Secretary
Senate Finance Committee

/s/ Lauren Claire McDonald
Recording Secretary

Minutes
Senate Finance Committee
Monday, April 11, 2011
Room 307 – CLOB

Chairman Heath called the meeting to order at 8:20 a.m., announcing that a quorum was present. The following members were in attendance:

Senator Bill Heath, 31st, Chairman
Senator Mitch Seabaugh, 28th, Vice-Chairman
Senator Lindsey Tippins, 37th, Secretary

Senator Ronnie Chance, 16th
Senator Hardie Davis, 22nd
Senator Chip Rogers, 21st
Senator Cecil Staton, 18th
Senator Steve Thompson, 33rd
Senator Jack Hill, 4th, Ex-Officio

Chairman Heath welcomed committee members and guests and asked Senator Davis to lead the committee in prayer. The following legislation was discussed:

HB 48 (Powell, 171st) – Ad valorem tax; freeport exemptions; revise and change certain provisions – presented by Representative Jay Powell. This bill amends current law dealing with Freeport exemptions and allows for local option to exempt all inventory. Representative Powell stated that local governments support the legislation and added that Georgia is one of only 2 states in the Southeast that still has an inventory tax. David Raynor of the Georgia Chamber was present in support of the bill. A motion of “do pass” was made by Senator Chip Rogers, seconded by Senator Steve Thompson. **Motion passed unanimously.**

Senator Rogers of the 21st will carry this legislation in the Senate.

HB 133 (Black 174th) (LC 18 9997S) – Income tax payment; de minimis overpayments and insufficiencies; provisions – Chairman Heath asked the committee to revisit HB 133 from the committee’s last meeting as the Department of Revenue had made him aware of a problem with the language. Chairman Heath explained that because HB 133 had not received a Second Read in the Senate yet, the committee was able to take the bill up again and adopt better language to accomplish the bill’s intent. A motion to reconsider was made by Senator Hardie Davis, seconded by Senator Chip Rogers. The motion to reconsider passed unanimously. A motion of “do pass by substitute” was made by Senator Chip Rogers, seconded by Senator Steve Thompson. **Motion passed unanimously.**

Senator Heath of the 31st will carry this legislation in the Senate.

HB 234 (Stephens, 164th) (LC 14 0540S) – **Sales and use tax exemption; aircraft engines; parts, and equipment; extend time period** – presented by Representative Ron Stephens. Stephens stated that Section 1 of the bill is an extension of a sunset on a tax exemption on repairs. Section 2 includes the Georgia Tourism Development Act, providing a tax exemption for existing tourism attractions, excluding ELOST monies. Chairman Heath recognized Senator Staton who asked if non-profit tax exemption language was also being added to HB 234. Chairman Heath stated that he felt those provisions would be better as a stand alone bill and given the late notice, advised the committee not to alter the legislation at this point. Senator Grant made an appeal for the amendment but no motion was made. A motion of “**do pass by substitute**” was made by Senator Steve Thompson, seconded by Senator Ronnie Chance. **Motion passed unanimously.**

Senator Chance of the 16th will carry this legislation in the Senate.

HB 322 (Roberts, 154th) – **Sales and use tax exemptions; certain jet fuel sales; continue** – presented by Representative Ron Stephens with Harold Bevis of Delta Airlines. This substitute extends and amends an existing sales tax exemption on jet fuel for qualifying airlines. Chairman Heath explained two proposed amendments. Amendment 1 specified the definition of a “qualifying airline” as any commercial airline with more than 4500 Georgia domiciled employees. Amendment 2 to Section C: to prevent the sales tax exemption from impacting Clayton County school tax revenues. Chairman Heath stated that at the present time, only one airline qualified for the fuel tax exemption but the language had been drafted as to encourage other airlines to create jobs for Georgians. Representative Stephens added that the legislation was very important to Delta’s presence in Georgia because if the airline moved its headquarters to Texas, it would save \$60 million a year. Motion to adopt Amendment 1 was made by Senator Hardie Davis, seconded by Senator Ronnie Chance. **Motion to adopt Amendment 1 passed unanimously.** Motion to adopt Amendment 2 was made by Senator Mitch Seabaugh, seconded by Senator Cecil Staton. **Motion to adopt Amendment 2 passed unanimously.** A motion of “**do pass by substitute**” was made by Senator Ronnie Chance, seconded by Senator Hardie Davis. **Motion passed unanimously.**

Senator Balfour of the 9th will carry this legislation in the Senate.

HB 462 (Dollar, 45th) – **Coin operated amusement machines; limit on number allowed at location; exception** – presented by Senator Lindsey Tippins. Senator Tippins stated that this legislation has become known as the “Chuck-E-Cheese” bill, although it also applies to other amusement facilities. Senator Tippins clarified that the bill was not a “gambling bill” and that it only applies to Class B gaming machines. Chairman Heath recognized Ashley Harris of Chuck-E-Cheese who spoke in support of the bill, explaining that the legislation was a repair bill. Chairman Heath recognized Les Schneider of the Georgia Amusement Operators Association, who spoke in opposition to the bill, stating that his organization had fixed the Chuck-E-Cheese issue in the proposed **HB 164** and that they have concerns that if HB 462 is passed instead, other types of establishments will find a loophole to open up with more than 9 gaming machines.

[Senator David Shafer left the meeting before a vote on HB 462]

A motion of “**do pass**” was made by Senator Lindsey Tippins, seconded by Senator Mitch Seabaugh. **Motion passed unanimously.**

Senator Tippins of the 37th will carry this legislation in the Senate.

There being no further business, Chairman Heath adjourned the meeting at 8:59 a.m.

Respectfully Submitted,

/s/ Senator Lindsey Tippins, 37th
Secretary
Senate Finance Committee

/s/ Lauren Claire McDonald
Recording Secretary

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The State Senate
Atlanta, Georgia 30334

COMMITTEES:

Agriculture and Consumer Affairs,
Vice Chairman

Appropriations

Government Oversight, Secretary

Science and Technology

Retirement, Ex Officio

CHAIRMAN, SENATE FINANCE

July 25, 2011

Office of the Secretary of the Senate
353 State Capitol
Atlanta, Georgia 30334

I am returning the following bills assigned to the Senate Finance Committee for the 2011 session of the Georgia General Assembly.

No action was taken on the following legislation:

[HB 164](#)

[SB 103](#)

[SB 130](#)

[SB 244](#)

[SB 261](#)

[SB 281](#)

[SB 284](#)

[SR 140](#)

Respectfully Submitted,

/s/ Lauren Claire McDonald
Recording Secretary
Senate Finance Committee