

**Members of the Senate Committee on Finance
2015 Session**

Senator Judson Hill, Chairman
District 32
3102 Raines Court
Marietta, GA 30062

Senator Hunter Hill, Vice Chairman
District 6
2451 Cumberland Parkway, Ste. 3439
Atlanta, GA 30339

Senator John Albers, Secretary
District 56
885 Woodstock Road #215, Ste. 430
Roswell, GA 30075

Senator Bill Cowsert, Ex-Officio
District 46
P.O. Box 512
Athens, GA 30603

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

Senator Renee Unterman, Ex-Officio
District 45
P.O. Box 508
Buford, GA 30518

Senator Steve Gooch
District 51
P.O. Box 600
Dahlonega, GA 30533

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

Senator Lester G. Jackson
District 2
1501 Abercorn Street
Savannah, GA 31401

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

Senator Freddie Powell Sims
District 12
5377 Goose Hollow Road
Dawson, GA 31742

Senator Bruce Thompson
District 14
25 Hawks Branch Lane
White, GA 30184-3244

Senator Michael Williams
District 27
3482 Keith Bridge Rd Ste 310
Cumming, GA 30041

2015-2016 Senate Committee on Finance Rules

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.

Senate Committee on Finance
Wednesday, February 4, 2015

The Senate Committee on Finance held its first meeting of the 2015 Legislative Session on Wednesday, February 4, 2015 at 2:00 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd, called the meeting to order at 2:10 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Albers, 56th, Secretary

Senator Heath, 31st

Senator Sims, 12th

Senator Thompson, 14th

Senator Williams, 27th

The first order of business was to take up the proposed 2015-2016 Rules for the Senate Committee on Finance.

Chairman Hill, 32nd, asked if there was any discussion regarding the proposed rules. Seeing there was none, he asked for a motion on the proposed **2015-2016 Rules**. Senator Thompson, 14th, made a motion to adopt the **2015-2016 Rules**. Senator Heath, 31st, seconded the motion. **The proposed rules passed unanimously.**

Chairman Hill, 32nd, then appointed two Subcommittee Chairmen. They were appointed as follows:

Senator Bill Heath, 31st, Senate Finance Subcommittee A.

The following Senators were appointed as members of Subcommittee A;

Senator Sims, 12th

Senator Williams, 27th

Senator Hill, 6th

Senator Bruce Thompson, 14th, Senate Finance Subcommittee B.

The following Senators were appointed as members of Subcommittee B;

Senator Albers, 56th

Senator Jackson, 2nd

Senator Gooch, 51st

Chairman Hill, 32nd, then introduced **Clint Mueller**, Legislative Director of ACCG, to provide information regarding local tax initiatives (Splost, T-splost, E-splost, Host and Lost):

With no further business, Chairman Hill, 32nd, adjourned the meeting at 2:59 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Wednesday, February 11, 2015

The Senate Committee on Finance held a meeting on Wednesday, February 11, 2015 at 2:00 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd called the meeting to order at 2:03 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Hill, 6th, Vice Chairman

Senator Albers, 56th, Secretary

Senator Hill, 4th, Ex-Officio

Senator Heath, 31st

Senator Jackson, 2nd

Senator Shafer, 48th

Senator Thompson, 14th

Senator Williams, 27th

Note: Senators Cowsert, 46nd, Gooch, 51st, Sims, 12th, and Unterman, 45th, were absent.

SR 43, Albers 56th, Senate Special Tax Exemption Study Committee

Summary

Examination of existing tax exemptions, a deliberate assessment of the value of such exemptions, and a clear understanding of which tax exemptions will help to stimulate our state's economy and benefit all Georgians by helping to create jobs.

Senator Albers, 56th, was asked to present **SR 43**. Senator Albers, 56th, stated the purpose of **SR 43** was to more closely examine current tax exemptions in order to gauge the effect of these exemptions and their impact on the Georgia economy.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **SR 43**. Senator Hunter Hill, 6th, moved **SR 43 Do Pass**. Senator Thompson, 14th, seconded the motion. The motion passed 7-1. Yeas were Senator Hill, 4th, Senator Hill, 6th, Senator Albers, 56th, Senator Jackson, 2nd, Senator Shafer, 48th, Senator Thompson, 14th, and Senator Williams, 27th. Nay was Senator Heath, 31st.

SR 43 DO PASS

Chairman Hill, 32nd, opened the floor to Stephen White, Chief Appraiser from Cobb County to give an informational presentation to the Finance Committee on house appraisals and how constituents could appeal their property tax

Note: Senator Gooch, 51st, entered 2:10 p.m.

Note: Senator Sims, 12th, entered at 2:15 p.m.

In order to educate committee members, Mr. White proceeded to explain the appraisal process and the order in which a home owner can go about appealing their property tax.

Note: Senator Cowsert, 46th, entered at 2:24p.m.

Informational discussion continued throughout the remainder of the meeting. Mr. Richard Royal was called upon to provide information regarding Ad valorem Taxes.

Note: Senator Albers, 56th, exited meeting at 2:49 p.m.

With no further business, Chairman Hill, 32nd, adjourned the meeting at 3:01 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

**Senate Committee on Finance Meeting
Wednesday, February 18, 2015**

The Senate Committee on Finance held a meeting on Wednesday, February 18, 2015 at 2:00 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd, called the meeting to order at 2:08 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Albers, 56th, Secretary

Senator Heath, 31st

Senator Gooch, 51st

Senator Jackson, 2nd

Senator Thompson, 14th

Note: Senators Cowsert, 46nd, Hill, 6th, Sims, 12th, Hill, 4th, Shafer, 48th, Williams, 27th, and Unterman, 45th, were absent from the meeting.

The following bills were presented to the Committee:

SB 82, Wilkinson 50th, Distribution of Ad Valorem Taxes on Apportioned Vehicles

Summary

This legislation addressed fees and alternative ad valorem taxation of apportionable vehicles, so as to revise and change certain provisions regarding the distribution of alternative Ad valorem tax proceeds.

Senator Wilkinson, 50th, was asked to open with **SB 82**; he presented a substitute to the bill. The bill looked at the amount of Alternative Ad valorem taxes collected in 2013 and set a benchmark. Once it had been met, the rest of the funds would be distributed to municipalities.

Shaun Adams from ACCG was recognized by Chairman Hill, 32nd, to explain specific details of **SB 82** to the Committee.

Note: Senator Hunter Hill, 6th, entered at 2:15 p.m.

Note: Senator Williams, 27th, entered at 2:17 p.m.

Clint Mueller from ACCG was requested to provide more background on **SB 82**. Mr. Mueller clarified that the bill was considered a “tru-up” to make sure that each county received the amount of money they had previously.

Note: Senator Cowsert, 46th, entered at 2:31 p.m.

Chairman Hill, 32nd, referred **SB 82** to the Sub-Committee of Senator Heath, 31st, and no action was taken on the bill.

Note: Senator Unterman, 45th, entered at 2:40 p.m.

Jonathan Williams from the American Legislative Exchange Council was introduced to provide information regarding Tax Reform.

Note: Senator Albers, 56th, exited the meeting at 2:55 p.m.

With no further business, Chairman Hill, 32nd, adjourned the meeting at 2:56 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/Macy McFall, Recording Secretary

Senate Committee on Finance
Thursday, February 26, 2015

The Senate Committee on Finance held a meeting on Thursday, February 26, 2015 at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd, called the meeting to order at 3:04 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Hill, 6th, Vice Chairman

Senator Albers, 56th, Secretary

Senator Heath, 31st

Senator Sims, 12th

Senator Thompson, 14th

Senator Williams, 27th

Note: Senators Cowsert, 46nd, Jack Hill, 4th, Shafer, 48th, Jackson, 2nd, Gooch, 51st, and Unterman, 45th, were absent from the meeting.

The following bills were presented to the Committee:

HB 292, Knight 130th, Annual Update of Georgia Revenue Code with Changes in Federal Code

Summary

The bill updated Georgia code with the most recent changes to the IRS tax code.

Representative Knight, 130th, was called to present **HB 292**. Representative Knight explained the importance of the bill and the need for it to be passed as soon as possible in order for tax preparers and tax payers to file their tax returns on time.

Note: Senator Lester Jackson, 2nd, entered at 3:09 p.m.

John Foster from the Department of Revenue was called upon by Chairman Hill, 32nd to give a summary of the tax acts. Upon review the Committee decided to amend the bill in order for the phase out to be comparable to the federal phase out.

Art Auerbach from the Georgia Society of CPA's was called on and spoke in favor of **HB 292** and the changes proposed.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 292**. Senator Hunter Hill, 6th, moved **HB 292 Do Pass**

by **Substitute**. Senator Williams, 27th, seconded the motion. The motion passed unanimously.

HB 292 DO PASS BY SUBSTITUTE

Note: The Senate sponsor will be Senator Judson Hill, 32nd.

SB 97, Albers 56th, Required Due Diligence in Notifications to Taxpayers of Tax Delinquency

Summary

Requires due diligence in notifying taxpayers that taxes have not been paid and that an execution shall be issued and changed the timing of the sale of tax executions.

Senator Albers, 56th, was asked to present the bill. Senator Albers described the need for the Department of Revenue to utilize resources on hand to search for a taxpayers address if tax bills are returned undeliverable. Senator Albers believed that the internet should be utilized to search for other known addresses.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **SB 97**. Senator Heath, 31st, moved **SB 97 Do Pass**. Senator Hunter Hill, 6th, seconded the motion. The motion passed unanimously.

SB 97 DO PASS

With no further business, Chairman Hill, 32nd, adjourned the meeting at 3:36 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Wednesday, March 4, 2015

The Senate Committee on Finance held a meeting on Wednesday, March 4, 2015 at 2:00 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd, called the meeting to order at 2:07 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Hill, 6th, Vice Chairman

Senator Albers, 56th, Secretary

Senator Thompson, 14th

Senator Williams, 27th

Note: Senators Cowsert 46nd, Jack Hill 4th, Heath 31st, Sims 12th, Shafer 48th, Jackson 2nd, Gooch 51st, and Unterman 45th, were absent from the meeting.

Note: Senator Heath, 31st, entered at 2:08 p.m.

Note: Senators Unterman, 45th, and Shafer, 48th, entered at 2:09 p.m.

Chairman Hill, 32nd, started the meeting by referring **HB 202** to Subcommittee B Chaired by Senator Bruce Thompson, 14th.

The following bills were presented to the Committee:

SB 122, Mullis 53rd, Expanded Use for SPLOST Proceeds

Senator Mullis, 53rd, was called to present **SB 122** to the Committee. Senator Mullis explained to the Committee that this legislation was necessary for smaller counties who do not have the budgets or the means necessary for needed repairs as a result of natural disasters.

Summary

This legislation expanded the current use of Special Purpose Local Option Sales Tax (SPLOST) proceeds for capital outlay projects including the repair of roads, streets, and bridges that have been damaged or destroyed by a natural disaster.

Note: Senator Jack Hill, 4th, entered at 2:11 p.m.

Note: Senators Cowsert, 46th, and Lester Jackson, 2nd, entered at 2:13 p.m.

Clint Mueller from ACCG was called on to provide information on the mechanics of the bill. ACCG responded that a “natural disaster reserve fund” could be voted on by the counties. If approved, the amount raised could remain in the fund indefinitely. It could then be saved and be used in the event of a natural disaster.

Senator Unterman, 45th, made a motion that **SB 122 Do Pass**. Senator Hunter Hill, 6th, seconded the motion. The motion passed unanimously.

SB 122 DO PASS

SR 350, Hill 32nd, Urging Congress to Enact the FairTax

Chairman Judson Hill, 32nd, presented **SR 350** to the Committee. The following summary was shared with the Committee.

Summary

The FairTax replaces all federal, corporate and personal taxes with a single, progressive 23 percent consumption tax on new goods and services. The FairTax allows Georgians to keep 100 percent of every paycheck. It was designed to be revenue neutral and make tax collection fair, simple and transparent.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **SR 350**. Senator Albers, 56th, moved **SR 350 Do Pass**. Senator Hunter Hill, 6th, seconded the motion. The motion passed 9-1.

SR 350 DO PASS

Note: Yeas were Senators Hunter Hill, Unterman, Cowsert, Shafer, Jack Hill, Albers, Heath, Thompson and Michael Williams. The nay was Senator Lester Jackson, 2nd.

With no further business, Chairman Hill, 32nd, adjourned the meeting at 2:33 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Monday, March 9, 2015

The Senate Committee on Finance held a meeting on Monday, March 9, 2015 at 8:30 a.m. in Room 450 of the State Capitol.

Chairman Hill, 32nd, called the meeting to order at 8:46 a.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Albers, 56th, Secretary

Senator Heath, 31st

Senator Jackson, 2nd

Senator Thompson, 14th

Senator Williams, 27th

Note: Senators Cowsert 46nd, Jack Hill 4th, Hill 6th, Sims 12th, Shafer 48th, Gooch 51st, and Unterman 45th, were absent from the meeting.

Note: Senator Jack Hill, 4th, entered at 8:48 a.m.

Note: Senator Hunter Hill, 6th, entered at 8:52 a.m.

The following bills were presented to the Committee:

SB 82, Wilkinson, 50th, Distribution of Ad Valorem Taxes on Apportioned Vehicles

Summary

Relating to fees and alternative ad valorem taxation of apportionable vehicles, so as to revise and change certain provisions regarding the distribution of alternative ad valorem tax proceeds.

Senator Wilkinson, 50th, was asked to open with **SB 82**. This bill was created in order that all counties could be made whole in regards to tax distribution. Each county would receive the benchmarked value equal to the amount of tax revenue received in 2013.

A substitute to **SB 82** was presented. The substitute instituted a phase-out period of the new distributions. In 2015, each tax jurisdiction would receive an amount equal to the 2013 benchmark. In 2016, the jurisdiction would receive 80% of the benchmark amount and it would continue to decrease by 20% for the next 4 years. In 2020, each tax jurisdiction would receive an amount based on the previous tax year's digest.

Chairman Hill, 32nd, recognized **Michael McPherson** from the Georgia Municipal Association for supporting testimony to **SB 82**.

Senator Hunter Hill, 6th, made a motion that **SB 82 Do Pass by Substitute**. Senator Albers, 56th, seconded the motion. The motion passed unanimously.

SB 82 DO PASS BY SUBSTITUTE

With no further business, Chairman Hill, 32nd, adjourned the meeting at 9:03 a.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Wednesday, March 11, 2015

The Senate Committee on Finance held a meeting on Wednesday, March 11, 2015 in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd, called the meeting to order at 4:49 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Albers, 56th, Secretary

Senator Heath, 31st

Senator Jackson, 2nd

Senator Sims, 12th

Senator Williams, 27th

Note: Senators Cowsert 46nd, Hill 4th, Hill 6th, Shafer 48th, Thompson, 14th, Gooch 51st, and Unterman 45th, were absent from the meeting.

The following bills were presented to the Committee:

HB 227, Duncan 26th, Sales Tax Holiday for Energy Star Products

Representative Duncan, 26th, presented **HB 227**, and the following summary was shared with the Committee.

Summary

It's designed to remove programmable thermostats from the definition of Energy Star Qualified Product for purposes of the state sales tax holiday.

Chairman Hill, 32nd, recognized **Amy Oneaker** from the Department of Revenue for supporting testimony to **HB 227**.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 227**. Senator Heath, 31st, made a motion that **HB 227 Do Pass**. Senator Michael Williams, 27th, seconded the motion. The motion passed unanimously.

HB 227 DO PASS

Note: The Senate sponsor will be Senator Judson Hill, 32nd.

Note: Senator Hunter Hill, 6th, entered at 5:05 p.m.

HB 339, Burns, 159th, Film Tax Credit Extension

Representative Burns, 159th, was asked to present **HB 339** to the Committee. Representative Burns explained that this bill included a sunset and a report would be distributed after the end of the sunset to provide detailed results.

Summary

This legislation would affect the imposition, rate, and computation of state income taxes, and would extend the tax credit for film, video, or digital production in the state of Georgia.

Chairman Hill, 32nd, recognized the following with supporting testimony:

John Bozeman, Georgia Link Public Affairs Group

John Foster, Department of Revenue

At the suggestion of the Committee no vote was taken and Chairman Judson Hill, 32nd, moved **HB 339** to Subcommittee A, Chaired by Senator Bill Heath, 31st, to be studied further.

With no further business, Chairman Hill, 32nd, adjourned the meeting at 5:37 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Wednesday, March 18, 2015

The Senate Committee on Finance held a meeting on Wednesday, March 18, 2015 at 2:00 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd, called the meeting to order at 2:06 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Hill, 6th, Vice Chairman

Senator Heath, 31st

Senator Jackson, 2nd

Senator Thompson, 14th

Note: Senators Cowsert 46nd, Jack Hill 4th, Albers 56th, Shafer 48th, Williams 27th, Sims 12th, Gooch 51st, and Unterman 45th, were absent from the meeting.

The following bills were presented to the Committee:

HB 234, Rutledge 109th, Postponement for Payment of Taxes

Representative Rutledge, 109th, presented **HB 234**, and the following summary was shared with the Committee:

Summary

This legislation allowed for postponed payment of taxes, or filing of tax returns, if the due date occurred when the Federal Reserve Bank was closed. Current law allows for the postponed making of a tax return, or payment of the tax or license fee if the due date falls on a Saturday, Sunday or legal holiday. This legislation extended the postponement exception to include dates on which the Federal Reserve Bank was closed. The Committee was advised this bill had been requested by the Department of Revenue.

Note: Senator Sims, 12th, entered at 2:08 p.m.

Note: Senator Albers, 56th, entered at 2:09 p.m.

Note: Senator Unterman, 45th, entered at 2:13 p.m.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 234**. Senator Sims, 12th, made a motion that **HB 234 Do Pass**. Senator Hunter Hill, 6th, seconded the motion. The motion passed unanimously.

HB 234 DO PASS

Note: The Senate sponsor will be Senator Jeffares, 17th.

Note: Senator Gooch, 51st, entered at 2:17 p.m.

Note: Senator Shafer, 48th, entered at 2:29 p.m.

Note: Senator Williams, 27th, entered at 2:30 p.m.

HB 49, Harrell 106th, Electronic Tax Bills and Notices

Representative Harrell, 106th, was asked to present **HB 49** to the Committee. The following summary was shared with the Committee:

Summary

In the discretion of the tax commissioner, a taxpayer would have the option of receiving tax bills or subsequent delinquent notices via electronic transmission in lieu of, or in addition to, receiving a paper bill via first-class mail. The tax bill would be transmitted to the taxpayer via e-mail using all e-mail addresses provided by the taxpayer, and the date shown on such transmission would serve as a postmark. In any instance where such transmission proves undeliverable, the tax commissioner would mail the tax bill or subsequent delinquent notice to the address of record as found in the county board of tax assessors' records.

At the will of Chairman Hill, 32nd, it was decided that **HB 49** would be reviewed at a later date after appropriate changes were made.

HB 215, Jacobs 80th, DeKalb County EHOST and SPLOST

Representative Jacobs, 80th, was asked to present **HB 215** to the Committee. The following summary was shared with the Committee:

Summary

This legislation created an Equalized Homestead Option Sales Tax (EHOST), with the purpose of bringing property tax relief that would be applied equally to residents in unincorporated and incorporated DeKalb County. The 8th penny SPLOST could also now be appointed for infrastructure projects.

Chairman Hill, 32nd, recognized the following with supporting testimony:

Lee May, Interim CEO of DeKalb County

Clint Mueller, ACCG

Note: Senators Gooch, 51st, Shafer, 48th, and Hill, 6th, exited the meeting at 2:55 p.m.

Note: Senators Heath, 31st, Unterman, 45th, and Albers, 56th, exited at 2:58 p.m.

At the will of Chairman Hill, 32nd, it was decided that **HB 215** would be reviewed at the next Committee meeting after appropriate changes were made.

With no further business, Chairman Hill, 32nd, adjourned the meeting at 3:00 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Monday, March 23, 2015

The Senate Committee on Finance held a meeting on Monday, March, 23, 2015 at 8:15 a.m. in Room 307 of the Coverdell Legislative Building.

Chairman Hill, 32nd, called the meeting to order at 8:22 a.m.

The following Senators were present:

Senator Hill, 32nd, Chairman
Senator Albers, 56th, Secretary
Senator Cowsert, 46th, Ex- Officio
Senator Hill, 4th, Ex-Officio
Senator Heath, 31st
Senator Sims, 12th
Senator Jackson, 2nd
Senator Thompson, 14th
Senator Williams, 27th

Note: Senators Shafer 48th, Hunter Hill, 6th, Gooch 51st, and Unterman 45th, were absent from the meeting.

The following bills were presented to the Committee:

HB 277, Broadrick 4th, Sales and Use Tax of Floor Covering Samples

Representative Broadrick, 4th, was asked to present **HB 277**, and the following summary was shared with the Committee:

Summary

The purpose of this bill was to value all flooring samples at the same rate for purposes of fair market value. This legislation would change the definition from carpet samples to floor covering samples in order to tax all floor samples in the same manner.

Chairman Hill, 32nd, recognized **Roy Bowen** from the Georgia Association of Manufacturers to give supporting testimony.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 277**. Senator Cowsert, 46th, made a motion that **HB**

277 Do Pass. Senator Williams, 27th, seconded the motion. The motion passed unanimously.

HB 277 DO PASS

Note: The Senate sponsor will be Senator Bruce Thompson, 14th.

HB 308, Stephens 104th, Rehabilitation of Historic Structures Tax Credit

Representative Stephens, 104th, was asked to present **HB 308** to the Committee. The following summary was shared with the Committee:

Summary

Current law provided that tax credits could not exceed \$100,000 for a historic home in any 120-month period or \$300,000 for a certified structure in any 120-month period. This bill modified this provision to cap such credits on historic homes at \$100,000, and certified structures at \$5 million. However, the maximum tax credits allowed for an individual certified structure could be increased to \$10 million if the project met or exceeded the employment target of 200 full-time permanent jobs (or \$5 million in annual payroll). This bill provided that credits issued under this Code section must not exceed \$25 million per calendar year.

Chairman Hill, 32nd, recognized **Mark McDonald**, President of the Georgia Trust to give supporting testimony to **HB 308**.

At the will of Chairman Hill, 32nd, it was decided that **HB 308** would be reviewed at a later Finance Meeting.

HB 308 HEARING ONLY

HB 215, Jacobs 80th, DeKalb County EHOST and SPLOST

Representative Jacobs, 80th, was asked to introduce **HB 215** and the Committee went over the changes that had been prepared into a Substitute. The following summary was shared:

Summary

This legislation created an Equalized Homestead Option Sales Tax (EHOST), with the purpose of bringing property tax relief that would be applied equally to residents in unincorporated and incorporated DeKalb County. The 8th penny SPLOST could also now be appointed for infrastructure projects.

Chairman Hill, 32nd, recognized the following with supporting testimony:

Lee May, Interim CEO of DeKalb County

With no further discussion, Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 215**. Senator Lester

Jackson, 2nd, made a motion that **HB 215 Do Pass by Substitute**. Senator Sims, 12th, seconded the motion. The motion passed unanimously.

HB 215 DO PASS BY SUBSTITUTE

Note: The Senate sponsor will be Senator Fran Millar, 40th.

Note: Senator Cowsert, 46th, exited the meeting at 9:03 a.m.

Note: Senator Albers, 56th, exited the meeting at 9:06 a.m.

HB 426, Taylor 173rd, Health Center Sales Tax Exemption

Representative Taylor, 173rd, was asked to present **HB 426** to the Committee. The following summary was shared with the Committee.

Summary

This bill provided a sales tax exemption for a certain group of federally qualified nonprofit health centers and nonprofit volunteer health clinics. Included within the bill was a sunset on these exemptions that would take place in 3 years. This bill was state to have a large impact and was expected to allow over eight thousand additional patients to be seen within the clinics that this legislation would affect.

At the will of Chairman Hill, 32nd, it was decided that **HB 426** would be reviewed further at the next Finance meeting.

HB 426 HEARING ONLY

With no further business, Chairman Hill, 32nd, adjourned the meeting at 9:15 a.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Wednesday, March 25, 2015

The Senate Committee on Finance held a meeting on Wednesday, March 25, 2015 at 3:45 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd called the meeting to order at 3:45p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Hill, 6th, Vice Chairman

Senator Cowsert, 46th, Ex- Officio

Senator Hill, 4th, Ex- Officio

Senator Heath, 31st

Senator Gooch, 51st

Senator Shafer, 48th

Senator Sims, 12th

Senator Jackson, 2nd

Senator Thompson, 14th

Note: Senator Albers, 56th, Williams, 27th and Unterman 45th, were absent from the meeting.

The following bills were presented to the Committee:

HB 308, Stephens 104th, Rehabilitation of Historic Structures Tax Credit

Representative Stephens, 104th, was asked to present the prepared Substitute to **HB 308** to the Committee. The following summary was shared with the Committee:

Summary

Current law provided that tax credits could not exceed \$100,000 for a historic home in any 120-month period or \$300,000 for a certified structure in any 120-month period. This bill modified this provision to cap such credits on historic homes at \$100,000, and certified structures at \$5 million. However, the maximum tax credits allowed for an individual certified structure could be increased to \$10 million if the project met or exceeded the employment target of 200 full-time permanent jobs (or \$5 million in annual payroll). This bill provided that credits issued under this Code section must not exceed \$25 million per calendar year.

Note: Senator Albers, 56th, entered at 3:46 p.m.

Note: Senator Sims, 12th, entered at 3:48 p.m.

Chairman Hill, 32nd, recognized the following with supporting testimony to **HB 308**:

John Campo, President of Campo Architects

Mark McDonald, President of the Georgia Trust

David Southerland, American Institute of Architects

Note: Senator Unterman, 45th, entered at 3:55 p.m.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 308**. Senator Jack Hill, 4th, made a motion that **HB 308 Do Pass by Substitute**. Senator Lester Jackson, 2nd, seconded the motion. The motion passed 9-3.

HB 308 DO PASS BY SUBSTITUTE

Note: Yeas were Jack Hill, 4th, Albers, 56th, Gooch, 51st, Jackson, 2nd, Shafer, 48th, Sims, 12th, Thompson, 14th, Unterman 45th, and Williams, 27th.

Note: Nays were Cowsert, 46th, Hunter Hill, 6th, and Heath, 31st.

Note: The Senate sponsor will be Senator Judson Hill, 32nd.

Note: Senator Bruce Thompson, 14th, exited the meeting at 4:05 p.m.

HB 20, Carson 46th, Low Income Building Tax Exemptions

Representative Carson, 46th, was asked to introduce **HB 20** and the following summary was shared with the Committee:

Summary

This legislation would allow for tax exemption for certain low income buildings if the person receiving the allocation from the entity owning the project was admitted as a partner, member, or shareholder of such entity under the laws of Georgia at any time within the applicable year. This bill clarified that allocations from the person or entity which owned the project of a low income building tax credit would be valid under Georgia law regardless of the federal income tax treatment so such entities'.

With no further discussion, Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 20**. Senator Albers, 56th, made a motion that **HB 20 Do Pass**. Senator Sims, 12th, seconded the motion. **The motion** passed unanimously.

HB 20 DO PASS

Note: The Senate sponsor will be Senator Judson Hill, 32nd.

Note: Senator Williams, 27th, exited the meeting at 4:10 p.m.

Note: Senator Hunter Hill, 6th, exited the meeting at 4:14 p.m.

HB 202, Battles 15th, Comprehensive Ad Valorem Taxation Reform

Representative Battles, 15th, was asked to present **HB 202** to the Committee. The following summary was shared with the Committee.

Summary

This legislation provides for the comprehensive revision of provisions regarding ad valorem taxation, assessment, and appeal. This bill made it easier for taxpayers to navigate and argue their assessed property values.

Chairman Hill, 32nd, recognized the following with supporting testimony:

Clint Mueller, ACCG

Richard Royal, Georgia Association of Tax Officials

The Committee discussed several changes to the bill.

Senator Shafer, 48th, proposed an amendment to the bill which would strike several sections of the bill. The motion to adopt the amendment was seconded by Senator Cowsert 46th. The motion passed 6-3 with Senators Jack Hill, Gooch, Jackson, Sims, Cowsert and Shafer in favor and Senators Heath, Albers and Unterman opposed.

Senator Albers, 56th, proposed an amendment that would only cut several lines within the bill. Senator Unterman, 45th seconded the motion. The motion to adopt the amendment lost 3-6 with Senators Heath, Albers and Unterman voting in favor and Senators Jack Hill, Gooch, Jackson, Sims, Cowsert and Shafer voted against.

Senator Jackson, 2nd proposed an amendment that would change an amount listed in the bill. Senator Gooch, 51st seconded the motion and the motion to adopt the amendment passed unanimously.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 202**. Senator Gooch, 51st, made a motion that **HB 202 Do Pass by Substitute** which included the amendments added by the Committee. Senator Sims, 12th, seconded the motion. The motion passed unanimously.

HB 202 DO PASS BY SUBSTITUTE

Note: The Senate sponsor will be Bruce Thompson, 14th.

Note: Senator Jackson, 2nd, exited the meeting at 4:45 p.m.

Note: Senator Hunter Hill, 6th entered at 4:47 p.m.

HB 312, Tankersley, 160th, Tobacco Licensing Requirements

Representative Tankersley, 160th, was asked to present **HB 312** to the Committee. The following summary was shared with the Committee:

Summary

This legislation eliminated the current law that required a licensed tobacco manufacturer or importer file a performance bond of at least \$1000.00 with the Department of Revenue. This bill retained the law that requires distributors file a performance bond.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 312**. Senator Gooch, 51st, made a motion that **HB 312 Do Pass**. Senator Sims, 12th, seconded the motion. The motion passed unanimously.

HB 312 DO PASS

Note: The Senate sponsor will be Senator Tyler Harper, 7th.

HB 237, Williamson 115th, Angel Investor Tax Credit

Representative Williamson, 115th, was asked to present **HB 237** to the Committee. The following summary was shared with the Committee.

Summary

This legislation extended the Angel Investor Tax Credit which is current law for another three years. The total amount of all tax credits provided cannot exceed \$5 million in a calendar year.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 237**. Senator Gooch, 51st, made a motion that **HB 237 Do Pass**. Senator Cowsert, 46th, seconded the motion. The motion passed unanimously.

HB 237 DO PASS

Note: The Senate sponsor will be Senator Cowsert, 46th.

Note: Senator Thompson entered at 4:52 p.m.

HB 94, Williams 119th, Payment Penalties for Unpaid Motor Vehicle or Motor Home Taxes

Representative Williams, 119th, was asked to present **HB 94** to the Committee. The following summary was shared with the Committee.

Summary

This bill stated that the penalty of unpaid taxes on motor vehicles or motor homes would not be assessed to any Georgia resident who voluntarily cancels the registration of his or her motor vehicle.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 94**. Senator Gooch, 51st, made a motion that **HB 94 Do Pass**. Senator Unterman, 45th, seconded the motion. The motion passed unanimously.
HB 94 DO PASS

Note: The Senate sponsor will be Senator Wilkinson, 50th.

HB 457, Hawkins 27th, Ad Valorem Exemption of Watercraft Inventory

Representative Hawkins, 27th, was asked to present **HB 457** to the Committee. The following summary was shared with the Committee.

Summary

This bill allowed for watercrafts held in inventory to be exempt from ad valorem taxes.

Chairman Hill, 32nd, recognized **Richard Royal**, GATO with supporting testimony to the substitute to **HB 457**.

Chairman Hill, 32nd, asked if there was any opposition or further discussion regarding the legislation. Seeing there was none, he asked for a motion on **HB 457**. Senator Hunter Hill, 6th, made a motion that **HB 457 Do Pass by Substitute**. Senator Albers, 56th, seconded the motion. The motion passed unanimously.

HB 457 DO PASS BY SUBSTITUTE

Note: The Senate sponsor will be Senator Miller, 49th.

Note: Senator Jack Hill, 4th exited the meeting at 5:22 p.m.

HB 339, Burns 159th, Film, Video and Digital Production and Income Tax Credit

Representative Burns, 159th was asked to present **HB 339** to the Committee. The following summary was shared with the Committee.

Summary

This bill allowed for a tax credit to be distributed to qualified interactive entertainment production companies and affiliates. The aggregate tax credit could not exceed \$25 million for taxable years beginning on or after January 1, 2013, and before January 1,

2014. The maximum credit for any qualified interactive entertainment production company and its affiliates would be \$5 million for each taxable year. When the \$25 million cap was reached, the tax credit for qualified interactive entertainment production companies would expire for such taxable years.

Chairman Hill, 32nd, recognized the following with supporting testimony to the substitute to **HB 339**:

Todd Harris, Hi-Rez Studios

John Foster, Department of Revenue

Chairman Hill, 32nd, recognized **Michael Hardin** from Americans for Prosperity who spoke against the bill in a desire to see a truly free market system.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 339**. Senator Heath, 31st, made a motion that **HB 339 Do Pass by Substitute**. Senator Unterman, 45th, seconded the motion. The motion passed unanimously.

HB 339 DO PASS BY SUBSTITUTE

Note: The Senate sponsor will be Senator Bethel, 54th.

HB 49, Harrell 106th, Electronic Tax Bills and Notices

Representative Harrell, 106th, was asked to present the substitute to **HB 49** to the Committee. The following summary was shared with the Committee.

Summary

In the discretion of the tax commissioner, a taxpayer would have the option of receiving tax bills or subsequent delinquent notices via electronic transmission in lieu of, or in addition to, receiving a paper bill via first-class mail. The tax bill would be transmitted to the taxpayer via e-mail using all e-mail addresses provided by the taxpayer, and the date shown on such transmission would serve as a postmark. In any instance where such transmission proves undeliverable, the tax commissioner would mail the tax bill or subsequent delinquent notice to the address of record as found in the county board of tax assessors' records.

Note: Senator Sims, 12th, and Senator Cowsert, 46th, exited the meeting at 5:23 p.m.

Without further discussion, Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 49**. Senator Thompson, 14th, made a motion that **HB 49 Do Pass by Substitute**. Senator Albers, 56th, seconded the motion. The motion passed unanimously.

HB 49 DO PASS BY SUBSTITUTE

Note: The Senate Sponsor will be Senator Thompson, 14th.

With no further business, Chairman Hill, 32nd, adjourned the meeting at 5:33 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary

Senate Committee on Finance
Thursday, March 26, 2015

The Senate Committee on Finance held a meeting on Thursday, March 26, 2015 at 3:45 p.m. in the Senate Mezzanine of the State Capitol.

Chairman Hill, 32nd called the meeting to order at 3:47 p.m.

The following Senators were present:

Senator Hill, 32nd, Chairman

Senator Hill, 6th, Vice Chairman

Senator Albers, 56th, Secretary

Senator Gooch, 51st

Senator Sims, 12th

Senator Thompson, 14th

Senator Williams, 27th

Note: Senators Cowsert, 46nd, Jack Hill, 4th, Lester Jackson, 2nd, Heath, 31st, Shafer, 48th, and Unterman, 45th were absent.

The following bills were presented to the Committee:

HB 63, Tanner 9th, Georgia Employer GED Tax Credit

Representative Tanner, 9th, was asked to present **HB 63**. Representative Tanner stated the purpose of **HB 63** was to give employers in Georgia a tax credit in the amount of \$400 for each employee who passed the GED exam that was paid for by said employer.

Summary

This bill would provide the tax credit for said employee who passed the exam that was paid for by their employer; it would also provide a tax credit to the employer for each employee that completed an approved basic skills education program that was sponsored by the employer and during which the employee was compensated at their normal rate.

Chairman Hill, 32nd, recognized the following with supporting testimony to **HB 63**:

Brenda Thomas, Lanier Technical College

John Gerheim, Lanier Technical College

It was decided by the Finance Committee that the tax credit would be lowered from an aggregate amount of \$2 million to \$1 million.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 63**. Senator Albers, 56th, moved **HB 63 Do Pass by Substitute**. Senator Gooch, 51st, seconded the motion. The motion passed.

HB 63 DO PASS BY SUBSTITUTE

Note: The Senate sponsor will be Senator Gooch, 51st.

Note: Senator Gooch, 51st, exited the meeting at 3:56 p.m.

Note: Senator Jackson, 2nd, entered the meeting at 3:59 p.m.

HB 428, Stephens, 164th, Zoo Atlanta, Georgia Aquarium, and Fernbank Museum Sales and Use Tax Exemptions

Representative Stephens, 164th, was asked to present **HB 428** to the Committee. During previous deliberations a new substitute had been created by the Committee to incorporate **HB 238** into said substitute, which included additional institutions. The following summary was shared with the Committee:

Summary

This bill would provide the tax credit that would sunset in two years, but would provide credits to Zoo Atlanta and the Georgia Aquarium. The tax credits would be on the purchase of personal property that was to be used in the expansion of the two institutions.

Note: Senator David Shafer, 48th, entered the meeting at 4:02 p.m.

Note: Senator Jackson, 2nd, exited the meeting at 4:09 p.m.

Note: Senator Gooch, 51st, entered the meeting at 4:11 p.m.

Chairman Hill, 32nd, recognized the following with supporting testimony to **HB 428**:

Mark Schafer, Executive Vice President and Chief Operating Officer, Georgia Aquarium

Kathy Williams, Senior Director of Project Implementation

Senator Hunter Hill, 6th, proposed an amendment that would add Fernbank Museum to **HB 428** and allow them to receive an aggregate tax credit of \$300,000.

Chairman Hill, 32nd, recognized the following with supporting testimony to Senator Hunter Hill's proposed amendment to **HB 428**:

Jim Breelove, Vice President of Fernbank Museum

Note: Senator Albers, 56th, exited the meeting at 4:15 p.m. but returned at 4:19 p.m.

Senator Thompson, 14th, also proposed an amendment to **HB 428**.

Chairman Hill, 32nd, recognized the following with supporting testimony to Senator Thompson's proposed amendment to **HB 428**:

Amy Oneaker, Department of Revenue

After discussion on the economic impact of the amendment proposed by **Senator Thompson, 14th**, the amendment was withdrawn by Senator Thompson.

Senator Hunter Hill, 6th, made a motion to amend **HB 428** by inserting his proposed amendment that would add Fernbank Museum to those eligible for tax credits. He received a second by Senator Shafer, 48th. The amendment passed 4-3.

Note: Yeas to the amendment were Shafer, 48th, Thompson, 14th, Hunter Hill, 6th and Sims, 12th.

Note: Nays were Gooch, 51st, Albers, 56th and Williams, 27th.

Chairman Hill, 32nd, asked if there was any other discussion for the bill. Seeing there was none, he asked for a motion on **HB 428**. Senator Thompson, 14th, moved **HB 428 Do Pass by Substitute**. Senator Hunter Hill, 6th, seconded the motion. The motion passed 5-2.

HB 428 DO PASS BY SUBSTITUTE

Note: Yeas were Thompson, 27th, Sims, 12th, Hunter Hill, 6th, Williams, 27th and Shafer, 48th.

Note: Nays were Albers, 56th and Gooch, 51st.

Note: The Senate sponsor will be Senator Mullis, 53rd.

HB 408, Willard 51st, Hotel and Motel Tax Reallocation for Tourism Development

Representative Willard, 51st, was asked to present **HB 408** to the Committee. The following summary was shared with the Committee.

Summary

This legislation allowed for Sandy Springs and Johns Creek within the City of Atlanta and Fulton County to reallocate their portion of the hotel and motel tax to help fund the development of tourism. This would be allowed after their outstanding bonds for the construction of the Georgia Dome were retired. Once the bonds were retired they would be allowed to reallocate those taxes.

Chairman Hill, 32nd, asked if there was any other discussion for the bill. Seeing there was none, he asked for a motion on **HB 408**. Senator Albers, 56th, moved **HB 408 Do Pass**. Senator Hunter Hill, 6th, seconded the motion. The motion passed unanimously.

HB 408 DO PASS

Note: The Senate sponsor will be Senator Albers, 56th.

HB 426, Taylor 173rd, Health Center and Food Bank Sales Tax Exemption

Representative Taylor, 173rd, was asked to present **HB 426**. The following summary was shared with the Committee.

Summary

This legislation would provide a sales tax exemption for certain nonprofit health centers and nonprofit volunteer health clinics that were federally qualified. This exemption would sunset in three years. It also included a sales tax exemption for grocers that donated leftover foods. This would sunset in two years.

Chairman Hill, 32nd, recognized

Dana Caft, Executive Director of the Georgia Food Bank Association, with supporting testimony to **HB 426**.

Note: Senator Unterman, 45th, entered the meeting at 4:45 p.m.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 426**. Senator Thompson, 14th, moved **HB 426 Do Pass by Substitute**. Senator Albers, 56th, seconded the motion. The motion passed unanimously.

HB 426 DO PASS BY SUBSTITUTE

Note: The Senate Sponsor will be Senator Hunter Hill, 6th. **Note:** Senator Sims, 12th, exited the meeting at 4:48 p.m.

Note: Senator Shafer, 48th, exited the meeting at 4:51 p.m.

Note: Senator Sims, 12th, entered the meeting at 4:52 p.m.

HB 396, Knight 130th, Clarification of Penalty for Failure to File Return or Pay Revenue Held in Trust

Representative Knight, 130th, was asked to present **HB 396**. The following summary was shared with the Committee.

Summary

This legislation provided clarification to a current law that requires tax commissioner to charge a penalty to those who have unpaid taxes due. The legislation provided language that clarified a tax commissioner would only assess penalties on the amount of ad valorem taxes past due rather than on the original value that was assessed.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 396**. Senator Albers, 56th, moved **HB 396 Do Pass by Substitute**. Senator Unterman, 45th, seconded the motion. The motion passed unanimously.

HB 396 DO PASS BY SUBSTITUTE

Note: The Senate Sponsor will be Senator Hill, 32nd.

Note: Senator Gooch, 51st, exited the meeting at 4:57 p.m.

HB 374, Nix 69th, Ad Valorem Exemption for Farm Equipment

Representative Nix, 69th, was asked to present **HB 374**. The following summary was shared with the Committee.

Summary

This legislation provided an exemption from ad valorem taxation for certain farm equipment held for sale in dealer inventory.

Senator Hunter Hill, 6th, presented an amendment to **HB 374**. Chairman Judson Hill, 32nd, called on **Jay Morgan** of J.L. Morgan Company, Inc. to give supporting testimony to the amendment. Due to no motion offered the amendment did not move forward.

Chairman Hill, 32nd, asked if there was any opposition or further discussion regarding the legislation. Seeing there was none, he asked for a motion on **HB 374**. Senator Unterman, 45th, moved **HB 374 Do Pass by Substitute**. Senator Hunter Hill, 6th, seconded the motion. The motion passed unanimously.

HB 374 DO PASS BY SUBSTITUTE

Note: The Senate Sponsor will be Senator Harper, 7th.

HB 464, Williamson 115th, Elimination of Certain Tax Credits Relating to Water Conservation Facilities

Representative Williamson, 115th, was asked to present **HB 464**. The following summary was shared with the Committee.

Summary

This legislation eliminated certain unused tax credits available for water conservation facilities that shift from ground-water usage. This bill also set a cap to a current tax credit for donation of real property.

Note: Senator Williams, 27th, exited the meeting at 5:10 p.m.

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 464**. Senator Thompson, 14th, moved **HB 464 Do Pass**. Senator Albers, 56th, seconded the motion. The motion passed unanimously.

HB 464 DO PASS

Note: The Senate Sponsor will be Senator Gooch, 51st.

HB 319, Nimmer 178th, Ratification of Executive Order to Suspend Gas Tax

Representative Nimmer, 178th, was asked to present **HB 319**. The following summary was shared with the Committee.

Summary

This legislation ratified Governor Deal's Executive Order that suspended Gas Tax in order to maintain stability on the collection of fuel tax.

Without further discussion, Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 319**. Senator Albers, 56th, moved **HB 319 Do Pass**. Senator Thompson, 14th, seconded the motion. The motion passed unanimously.

HB 319 DO PASS

Note: The Senate Sponsor will be Senator Miller, 49th.

HB 221, Powell 171st, Redefined Ad Valorem Taxation of Property

Representative Powell, 171st, was asked to present **HB 221**. The following summary was shared with the Committee.

Summary

This legislation defined new language relating to ad valorem taxation of property, and also changed certain definitions regarding such taxation. Also included was a requirement that tax assessors apply limitations to the amount of rent charged on properties that were eligible for low income housing tax credits.

Without further discussion, Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 221**. Senator Albers, 56th, moved **HB 221 Do Pass by Substitute**. Senator Sims, 12th, seconded the motion. The motion passed unanimously.

HB 221 DO PASS BY SUBSTITUTE

Note: The Senate Sponsor will be Senator Thompson, 14th.

HB 275, Strickland 111th, Unpaid Lottery Proceed Collections

Representative Strickland, 111th, was asked to present **HB 275**. The following summary was shared with the Committee.

Summary

This legislation allowed the Department of Revenue to act on behalf of the Lottery Corporation in attempts to recoup the money from lottery retailers that are in default. Through this legislation the Department of Revenue is allowed to withhold income tax refunds from such retailers.

Chairman Hill, 32nd, recognized **Joe Kim**, Georgia Lottery Corporation, with supporting testimony to **HB 275**:

Chairman Hill, 32nd, asked if there was any opposition to the legislation. Seeing there was none, he asked for a motion on **HB 275**. Senator Hunter Hill, 6th, moved **HB 275 Do Pass**. Senator Thompson, 14th, seconded the motion. The motion passed unanimously.
HB 275 DO PASS

Note: The Senate Sponsor will be Senator Hunter Hill, 6th.

Note: Senator Albers, 56th, exited the meeting at 5:24 p.m.

Note: Senator Unterman, 45th, exited the meeting at 5:29 p.m.

At this time the Finance Committee had lost quorum. The following bills were discussed briefly but no action was taken.

HB 200, Parsons 44th, Tax Credit for Low Emission Vehicles

Summary

This legislation provided an income tax credit for low-emission vehicles. This bill would also change the amount of the credit for electric vehicle chargers. A sunset was included in the legislation, where currently there was no cap.

No action was taken due to the lack of a quorum.

HB 496, Hatchett 150th, Solar Energy Ad Valorem Taxation

Summary

This legislation included general provisions regarding ad valorem taxation of property, in order to provide that use of certain property for collection and conversion of solar energy would not constitute a breach of conservation use covenants.

No action was taken due to the lack of a quorum.

With no further business, Chairman Hill, 32nd, adjourned the meeting at 5:55 p.m.

Respectfully Submitted,

/s/ Senator John Albers 56th, Secretary

/s/ Macy McFall, Recording Secretary



Georgia Senate

April 13, 2015

Mr. David A. Cook
Secretary of the Senate
353 State Capitol
Atlanta, Georgia 30334

Dear Mr. Cook:

On behalf of Chairman Judson Hill, I am returning herewith to your office the following bills and resolutions that were not acted upon this year by the Senate Committee on Finance:

[SB 16](#)
[SB 17](#)
[SB 30](#)
[SB 52](#)
[SB 74](#)
[SB 239](#)
[SR 259](#)
[SR 278](#)
[SR 337](#)
[SR 478](#)
[SR 598](#)
[SR 604](#)
[HB 200](#)
[HB 238](#)
[HB 369](#)
[HB 496](#)

Sincerely,

/s/ Macy McFall