

**MEMBERS OF THE SENATE COMMITTEE ON FINANCE**  
**2016 Legislative Session**

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

Senator Hunter Hill, Vice Chairman  
District 6  
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Senator John Albers, Secretary  
District 56  
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Senator Bill Cowsert, Ex-Officio  
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Senator Renee Unterman, Ex-Officio  
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Senator Steve Gooch  
District 51  
P.O. Box 600  
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Senator Bill Heath  
District 31  
2225 Cashtown Road  
Bremen, GA 30110

Senator Lester G. Jackson  
District 2  
1501 Abercorn Street  
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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  
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Senator Michael Williams  
District 27  
3482 Keith Bridge Rd Ste. 310  
Cumming, GA 30041

**RULES OF THE SENATE COMMITTEE ON FINANCE**  
**2015-2016 Legislative Session**

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 the 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 OF THE SENATE COMMITTEE ON FINANCE**  
**Wednesday, January 27, 2016**

The Senate Committee on Finance held its first meeting of the 2016 Legislative Session on Wednesday, January 27, 2016 at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Hunter Hill (6th), Vice Chairman  
Sen. John Albers (56th), Secretary  
Sen. Bill Cowsert (46th), Ex-Officio  
Sen. Steve Gooch (51st)  
Sen. Bill Heath (31st)  
Sen. Lester Jackson (2nd)  
Sen. David Shafer (48th)  
Sen. Freddie Powell Sims (12th)  
Sen. Bruce Thompson (14th)  
Sen. Renee Unterman (45th), Ex-Officio

Chairman Hill (32nd) called the meeting to order at 4:05 p.m.

The following members were absent from the meeting: Sen. Jack Hill (4th), Ex-Officio, and Sen. Michael Williams (27th)

The following bills were presented to the Committee:

**SR 604 (Sen. Heath, 31st, Prohibit the Levy of State Ad Valorem Taxes)**

**SR 604** proposed a constitutional amendment which would prohibit the imposition of state ad valorem taxes on tangible property after January 1, 2017.

Sen. Gooch (51st) moved that the Committee recommend **SR 604 Do Pass**. The motion was seconded by Sen. Albers (56th). The vote in favor of the motion was unanimous.

**SR 604 DO PASS**

**HB 408 (Rep. Wendell Willard, 51st, Excise tax; rooms, lodging and accommodations; clarify application of certain provisions to certain municipalities)**

**Note:** Sen. Hill (4th) entered the meeting at 4:21 p.m.

Mr. Tony West from Americans for Prosperity spoke in opposition to **HB 408**.

After brief discussion, Chairman Hill (32nd) moved **HB 408** to Finance Subcommittee B, chaired by Sen. Thompson (14th).

**HB 496** (Rep. Matt Hatchett, 150th, Ad valorem tax; the use of certain property for collection and conversion of solar energy shall not constitute a breach of conservation use covenants; provide)

Rep. Hatchett (150th) presented a new substitute before the Committee, **LC 34 4737S**. After brief discussion, Chairman Hill (32nd) moved **HB 496** to Finance Subcommittee A, chaired by Sen. Heath (31st).

**SB 258** (Sen. Fran Millar, 40th, Ad Valorem Tax; provide the assessed value of property shall not be increased beyond the initial assessment value)

**Note:** Sen. Hill (4th) exited the meeting at 4:56 p.m.

Mr. Clint Mueller, Legislative Director of ACCG was recognized by Chairman Hill (32nd) to speak to **SB 258**. Mr. Mueller explained that the County Commissioners Department had concerns regarding a portion of the language and were opposed to the current version.

No action was taken on **SB 258**.

**SB 259** (Sen. Millar, 40th, Ad Valorem Tax; provide for a homestead exemption from ad valorem taxes for state, county, municipal, or school purposes)

**Note:** Sen. Albers (56th) and Sen. Jackson (2nd) exited the meeting at 5:16 p.m.

After brief discussion, Chairman Hill (32nd) moved **SB 259** to Finance Subcommittee B, chaired by Sen. Thompson (14th).

With no further business, Chairman Hill (32nd) adjourned the meeting at 5:24 p.m.

Respectfully Submitted,

/s/ Sen. John Albers (56th), Secretary

/s/ Macy McFall, Recording Secretary

**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Monday, February 1, 2016**

The Senate Committee on Finance held a meeting on Monday, February 1, 2016 at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Steve Gooch (51st)  
Sen. Bill Heath (31st)  
Sen. Jack Hill (4th), Ex-Officio  
Sen. Freddie Powell Sims (12th)  
Sen. Bruce Thompson (14th)

Chairman Hill (32nd) called the meeting to order at 4:08 p.m.

The following members were absent from the meeting: Sen. Hunter Hill (6th), Vice-Chairman, Sen. John Albers (56th), Secretary, Sen. Bill Cowsert (46th), Ex-Officio, Sen. Lester Jackson (2nd), Sen. David Shafer (48th), Sen. Renee Unterman (45th), Ex-Officio, and Sen. Michael Williams (27th).

**Note:** Sen. Shafer entered at 4:10 p.m.

The following bills were presented to the Committee:

**[HB 742](#) (Rep. David Knight, 130th, Revenue and taxation; Internal Revenue Code; define terms; incorporate certain provisions of federal law into Georgia law)**

Sen. Gooch (51st) moved that the Committee recommend **HB 742 Do Pass**. The motion was seconded by Sen. Thompson (14th). The vote in favor of the motion was unanimous.  
**HB 742 DO PASS**

With no further business, Chairman Hill (32nd) adjourned the meeting at 4:19 p.m.

Respectfully Submitted,

/s/ Sen. Judson Hill (32nd), Chairman

/s/ Macy McFall, Recording Secretary

**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Wednesday, February 17, 2016**

The Senate Committee on Finance held a meeting on Wednesday, February 17, 2016 at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Bill Heath (31st)  
Sen. Lester Jackson (2nd)  
Sen. Freddie Powell Sims (12th)  
Sen. Bruce Thompson (14th)  
Sen. Michael Williams (27th)

Chairman Hill (32nd) called the meeting to order at 4:09 p.m.

The following members were absent from the meeting: Sen. Hunter Hill (6th), Vice-Chairman, Sen. John Albers (56th), Secretary, Sen. Bill Cowsert (46th), Ex-Officio, Sen. Steve Gooch (51st), Sen. Jack Hill (4th), Ex-Officio, Sen. David Shafer (48th), Sen. Renee Unterman (45th), Ex-Officio.

**SB 258** (Sen. Fran Millar, 40th, Ad Valorem Tax; provide the assessed value of property shall not be increased beyond the initial assessment value)

A substitute (**LC 28 7896ERS**) was presented to the Committee by the sponsor, Sen. Millar (40th). Mr. Clint Mueller, Legislative Director of ACCG was recognized by Chairman Hill (32nd) to speak to **SB 258**. Mr. Mueller explained that the substitute addressed previous concerns.

Sen. Thompson (14th) moved that the Committee recommend **SB 258 Do Pass by Substitute (LC 28 7896ERS)**. The motion was seconded by Sen. Jackson (2nd). The vote in favor of the motion was unanimous.

**SB 258 DO PASS BY SUBSTITUTE**

With no further business, Chairman Hill (32nd) adjourned the meeting at 4:15 p.m.

Respectfully Submitted,

/s/ Sen. Judson Hill (32nd), Chairman

/s/ Macy McFall, Recording Secretary

**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Monday, February 22, 2016**

The Senate Committee on Finance held a meeting Monday, February 22, 2016 at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Hunter Hill (6th), Vice-Chairman  
Sen. John Albers (56th), Secretary  
Sen. Bill Heath (31st)  
Sen. Jack Hill (4th), Ex-Officio  
Sen. David Shafer (48th)  
Sen. Bruce Thompson (14th)  
Sen. Michael Williams (27th)

Vice-Chairman Hill (6th) called the meeting to order at 4:10 p.m.

The following members were absent from the meeting: Chairman Judson Hill (32nd), Sen. Bill Cowser (46th), Ex-Officio, Sen. Steve Gooch (51st), Sen. Lester Jackson (2nd), Sen. Freddie Powell Sims (12th) and Sen. Renee Unterman (45th), Ex-Officio.

The following bills were presented to the Committee:

**[SB 379](#) (Sen. Frank Ginn, 47th, Sales and Use Tax; provide for exemption for fire districts which have elected governing bodies and supported by ad valorem taxes)**

**Note:** Sen. Gooch (51st) entered the meeting at 4:14 p.m.

Sen. Ginn (47th) presented a substitute to the Committee members (**LC 25 6580S**).

Sen. Albers (56th) moved that the Committee recommend **SB 379 Do Pass by Substitute (LC 25 6580S)**. The motion was seconded by Sen. Thompson (14th). The vote in favor of the motion was unanimous.

**SB 379 DO PASS BY SUBSTITUTE**

The Committee then heard testimony on SB 344 and SR 624. Mrs. Darla Light, Chairman of the Forsyth County Board of Education and Mrs. Kristin Morrissey, Vice-Chairman of the Forsyth County Board of Education spoke in favor of both pieces of legislation.

**Note:** Chairman Hill (32nd) entered the meeting at 4:23 p.m.

**Note:** Sen. Hill (6th) and Sen. Albers (56th) exited the meeting at 4:23 p.m.

**[SB 344](#) (Sen. Michael Williams, 27th, Development Impact Fees; education; provide for definitions; manner of calculations, imposition, and collection of such fees)**

**SR 624** (Sen. Michael Williams, 27th, General Assembly; authorize local boards of education to impose, levy, and collect development impact fees; additional educational facilities-Constitutional Amendment)

After further discussion, no action was taken by the Committee.

**Note:** Sen. Hill (6th) entered the meeting at 4:45 p.m.

**SB 386** (Sen. Hunter Hill, 6th, Business and Occupation Tax; revise the types of occupation taxes, regulatory fees, and admin. fees that may be levied by local governments)

Mr. Robert Highsmith spoke in favor of the bill on behalf of the City of Atlanta. Mr. Highsmith explained that this bill would prohibit any local government from imposing an occupational tax, regulatory fee or administrative fee on a municipal airport.

No action was taken on **SB 386**.

**Note:** Sen. Unterman (45th) entered at 4:52 p.m.

With no further business, Chairman Hill (32nd) adjourned the meeting at 4:53 p.m.

Respectfully Submitted,

/s/ Sen. John Albers (56th), Secretary

/s/ Macy McFall, Recording Secretary



**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Wednesday, February 24, 2016**

The Senate Committee on Finance held a meeting Wednesday, February 24, 2016 at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Bill Heath (31st)  
Sen. Lester Jackson (2nd)  
Sen. David Shafer (48th)  
Sen. Freddie Powell Sims (12th)  
Sen. Bruce Thompson (14th)  
Sen. Renee Unterman (45th), Ex-Officio  
Sen. Michael Williams (27th)

Chairman Hill (32nd) called the meeting to order at 4:07 p.m.

The following members were absent from the meeting: Sen. Hunter Hill (6th), Vice-Chairman, Sen. John Albers (56th), Secretary, Sen. Bill Cowsert (46th), Ex-Officio, Sen. Steve Gooch (51st) and Sen. Jack Hill (4th), Ex-Officio.

The following bills were presented to the Committee:

**[SR 756](#) (Sen. Judson Hill, 32nd, Appropriations Acts; provide for prioritized funding requirements; procedures, conditions, and limitations-Constitutional Amendment)**

**Note:** Sen. Hunter Hill (6th) entered the meeting at 4:10 p.m.

Mr. Kelly McCutchen, President of the Georgia Public Policy Foundation was called on to speak to the bill. He spoke in favor of the legislation and answered several questions from the Committee.

**Note:** Sen. Albers (56th) and Sen. Gooch (51st) entered the meeting at 4:15 p.m.

Sen. Hill (6th) moved that the Committee amend SR 756 and prepare a Committee Substitute. The motion was seconded by Sen. Heath (31st).

The motion to amend passed 9-1. The yeas were Sen. Hill (6th), Sen. Albers (56th), Sen. Gooch (51st), Sen. Heath (31st), Sen. Shafer (48th), Sen. Sims (12th), Sen. Thompson (14th), Sen. Unterman (45th) and Sen. Williams (27th). The nay was Sen. Jackson (2nd).

**Note:** Sen. Hill (6th) exited the meeting at 4:28 p.m.

A Committee substitute was prepared (**LC 34 4902S**) and Sen. Albers (56th) moved that the Committee recommend **SR 756 Do Pass by Substitute (LC 34 4902S)**. The motion

was seconded by Sen. Heath (31st). The motion passed 8-1. The yeas were Sen. Albers (56th), Sen. Gooch (51st), Sen. Heath (31st), Sen. Shafer (48th), Sen. Sims (12th), Sen. Thompson (14th), Sen. Unterman (45th) and Sen. Williams (27th). The nay was Sen. Jackson (2nd).

**SR 756 DO PASS BY SUBSTITUTE**

**HB 238** (Rep. Ben Harbin, 122nd, Sales and use tax; tangible personal property used for or in renovation or expansion of an aquarium owned or operated by an organization which is exempt from taxation under Section 501(c)(3) of Internal Revenue Code)

**Note:** Sen. Shafer (48th) exited the meeting at 4:31 p.m.

Mr. Bob Buschman, Senior Research Associate at the Andrew Young School of Policy Studies at Georgia State University was called to present a substitute (**LC 34 4895S**) that was prepared by Chairman Hill (32nd).

**Note:** Sen. Heath (31st) exited the meeting at 4:34 p.m. and returned at 4:36 p.m.

**Note:** Sen. Albers (56th) exited the meeting at 4:36 p.m. and returned at 4:39 p.m.

**Note:** Chairman Hill (32nd) exited the meeting at 4:39 p.m. and returned at 4:41 p.m.

Sen. Albers (56th) moved that the Committee recommend **HB 238 Do Pass by Substitute (LC 34 4895S)**. The motion was seconded by Sen. Williams (27th). The motion passed unanimously.

**HB 238 DO PASS BY SUBSTITUTE**

**SB 259** (Sen. Millar, 40th, Ad Valorem Tax; provide for a homestead exemption from ad valorem taxes for state, county, municipal, or school purposes)

**Note:** Sen. Hill (6th) entered the meeting at 4:57 p.m.

**Note:** Sen. Albers (56th) exited the meeting at 4:59 p.m.

**Note:** Sen. Shafer (48th) entered the meeting at 5:00 p.m.

A substitute was presented to the Committee that included recommended changes from a previous meeting.

Sen. Thompson (14th) moved that the Committee recommend **SB 259 Do Pass by substitute (LC 28 8011S)** and the motion was seconded by Sen. Albers (56th). The motion passed 7-2. The yeas were Sen. Hill (6th), Sen. Jackson (2nd), Sen. Shafer (48th), Sen. Sims (12th), Sen. Thompson (14th), Sen. Unterman (45th) and Sen. Williams (27th). The nays were Sen. Gooch (51st) and Sen. Heath (31st).

**SB 259 DO PASS BY SUBSTITUTE**

**Note:** Sen. Unterman (45th) exited the meeting at 5:05 p.m.

**SB 386 (Sen. Hunter Hill, 6th, Business and Occupation Tax; revise the types of occupation taxes, regulatory fees, and admin. fees that may be levied by local governments)**

Mr. Jack Longino, the Mayor of the City of College Park came to speak against the bill and Mr. Robert Highsmith was called on to answer several questions on behalf of the City of Atlanta.

**Note:** Sen. Unterman (45th) entered the meeting at 5:09 p.m.

Sen. Hill (6th) moved that the Committee recommend **SB 386 Do Pass** and the motion was seconded by Sen. Shafer (48th). The motion failed 5-4. The yeas were Sen. Hill (6th), Sen. Jackson (2nd), Sen. Shafer (48th) and Sen. Unterman (45th). The nays were Sen. Gooch (51st), Sen. Heath (31st), Sen. Sims (12th), Sen. Williams (27th) and Sen. Thompson (14th).

**Note:** Sen. Hill (6th) exited the meeting at 5:21 p.m.

**SB 334 (Sen. Valencia Seay, 34th, Sales and Use Tax; provide municipalities that are parties to certain intergovernmental sewer service agreements; water and sewer projects)**

Mr. Jack Longino, Mayor of the City of College Park and Mr. Terry Coleman spoke in favor of the bill. Mr. Robert Highsmith spoke in opposition to the bill on behalf of the City of Atlanta.

**Note:** Sen. Hill (6th) entered the meeting at 5:23 p.m.

**Note:** Sen. Albers (56th) entered the meeting at 5:28 p.m.

Sen. Jackson (2nd) moved that the Committee recommend **SB 334 Do Pass** and the motion was seconded by Sen. Sims (12th). The motion failed 8-2. The yeas were Sen. Jackson (2nd) and Sen. Sims (12th). The nays were Sen. Hill (6th), Sen. Albers (56th), Sen. Gooch (51st), Sen. Heath (31st), Sen. Shafer (48th), Sen. Unterman (45th), Sen. Williams (27th) and Sen. Thompson (14th).

**SB 344 (Sen. Michael Williams, 27th, Development Impact Fees; education; provide for definitions; manner of calculations, imposition, and collection of such fees)**

Sen. Unterman (45th) moved that the Committee table **SB 344** and the motion was seconded by Sen. Shafer (48th). The vote was tied 5-5, but Chairman Hill (32nd) broke the tie in favor of tabling. The yeas were Sen. Hill (32nd), Sen. Hill (6th), Sen. Albers (56th), Sen. Shafer (48th), Sen. Unterman (45th) and Sen. Thompson (14th). The nays were Sen. Gooch (51st), Sen. Heath (31st), Sen. Jackson (2nd), Sen. Sims (12th) and Sen. Williams (27th).

**SB 344 Tabled**

With no further business, Chairman Hill (32nd) adjourned the meeting at 5:43 p.m.

Respectfully Submitted,

/s/ Sen. John Albers (56th), Secretary

/s/ Macy McFall, Recording Secretary

## MINUTES OF THE SENATE COMMITTEE ON FINANCE

Monday, March 7, 2016

The Senate Committee on Finance held a meeting Monday, March 7, 2016 at 4:00 p.m. in Room 125 of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Hunter Hill (6th), Vice-Chairman  
Sen. Jack Hill (4th), Ex-Officio  
Sen. Freddie Powell-Sims (12th)  
Sen. Michael Williams (27th)

Chairman Hill (32nd) called the meeting to order at 4:12 p.m.

The following members were absent from the meeting: Sen. John Albers (56th), Secretary, Sen. Bill Cowsert (46th), Ex-Officio, Sen. Steve Gooch (51st), Sen. Bill Heath (31st), Sen. Lester Jackson (2nd), Sen. David Shafer (48th), Sen. Bruce Thompson (14th) and Sen. Renee Unterman (45th), Ex-Officio.

The following bills were presented to the Committee:

**[HB 991](#)** (Rep. Bill Hitchins, 161st, Ad valorem tax; property; change certain definitions)

**Note:** Sen. Heath (31st) and Sen. Thompson (14th) entered the meeting at 4:15 p.m. and the quorum was reached.

**Note:** Sen. Shafer (48th) entered the meeting at 4:17 p.m.

No action was taken on **HB 991** after little discussion amongst the Committee members.

**[SR 988](#)** (Sen. Jesse Stone, 23rd, United States Congress; urged to enact the Fair Tax Act)

Sen. Hill (6th) moved that the Committee recommend **SR 988 Do Pass**. The motion was seconded by Sen. Thompson (14th). The vote in favor of the motion was unanimous.

**SR 988 DO PASS**

**[HB 408](#)** (Rep. Wendell Willard, 51st, Excise tax; rooms, lodging and accommodations; clarify application of certain provisions to certain municipalities)

**Note:** Sen. Jackson (2nd) entered the meeting at 4:48 p.m.

**Note:** Sen. Albers (56th) entered the meeting at 4:51 p.m.

Chairman Hill (32nd) requested that a Committee substitute be prepared that changed the effective date from July 1, 2015 to July 1, 2016.

Sen. Albers (56th) moved that the Committee recommend **HB 408 Do Pass by Substitute (LC 34 4917S)**. The motion was seconded by Sen. Hill (6th). The motion passed 8-1. The yeas were Sen. Hill (6th), Sen. Hill (4th), Sen. Albers (56th), Sen. Jackson (2nd), Sen. Sims (12th), Sen. Shafer (48th), Sen. Thompson (14th) and Sen. Williams (27th). The nay was Sen. Heath (31st).

**HB 408 DO PASS BY SUBSTITUTE**

**HB 768** (Rep. Lee Hawkins, 27th, **ABLE program establishment to use tax exempt accounts to pay for qualified expenses of eligible individuals with disabilities**)

The Committee entertained discussion regarding (**LC 33 6510S**). The following people came to testify in support of HB 768:

- Ms. Elizabeth Appley on behalf of Georgians with Developmental Disabilities
- Ms. Jordan Hall
- Mr. Scott Austensen, Georgia Deputy Treasurer

**Note:** Sen. Hill (4th) exited the meeting at 5:08 p.m. and entered again at 5:18 p.m.

**Note:** Sen Albers (56th) exited the meeting at 5:36 p.m.

No action was taken on **HB 768**.

**HB 862** (Rep. David Knight, 130th, **Ad valorem tax; homestead exemption; clarify definition of disabled veteran**)

Note: Sen. Heath (31st) exited the meeting at 5:56 p.m.

HB 862 will be reconsidered after the Department of Revenue, Rep. Knight (130th) and Sen. Hunter Hill (6th) work on a Committee substitute.

With no further business; Chairman Hill (32nd) adjourned the meeting at 5:59 p.m.

Respectfully Submitted,

/s/ Sen. John Albers (56th), Secretary

/s/ Macy McFall, Recording Secretary

**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Wednesday, March 9, 2016**

The Senate Committee on Finance held a meeting Wednesday, March 9, 2016 at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Bill Cowsert (46th), Ex-Officio  
Sen. Bill Heath (31st)  
Sen. Jack Hill (4th), Ex-Officio  
Sen. Freddie Powell Sims (12th)  
Sen. Michael Williams (27th)

Chairman Hill (32nd) called the meeting to order at 3:10 p.m.

The following members were absent from the meeting: Sen. Hunter Hill (6th), Vice-Chairman, Sen. John Albers (56th), Secretary, Sen. Steve Gooch (51st), Sen. Lester Jackson (2nd), Sen. David Shafer (48th), Sen. Bruce Thompson (14th) and Sen. Renee Unterman (45th), Ex-Officio.

The following bills were presented to the Committee:

**Note:** Sen. Thompson (14th) entered the meeting at 3:12 p.m.

**[HB 768](#)** (Rep. Lee Hawkins, 27th, **ABLE program establishment to use tax exempt accounts to pay for qualified expenses of eligible individuals with disabilities**)

Sen. Cowsert (46th) moved that the Committee recommend **HB 768 Do Pass**. The motion was seconded by Sen. Hill (4th). The vote in favor of the motion was unanimous.

**HB 768 DO PASS**

**[HB 763](#)** (Rep. Penny Houston, 170th, **Sales and use tax; exemption regarding certain food and food ingredients; remove sunset**)

Sen. Heath (31st) moved that the Committee recommend **HB 763 Do Pass**. The motion was seconded by Sen. Thompson (14th). The vote in favor of the motion was unanimous.

**HB 763 DO PASS**

**[HB 922](#)** (Rep. Bruce Williamson, 115th, **Income tax credit; creating quality jobs; add definition of taxpayer**)

**Note:** Sen. Unterman (45th) and Sen. Gooch entered the meeting at 3:17 p.m.

Sen. Cowser (46th) moved that the Committee recommend **HB 922 Do Pass**. The motion was seconded by Sen. Thompson (14th). The vote in favor of the motion was unanimous.

**HB 922 DO PASS**

With no further business, Chairman Hill (32nd) adjourned the meeting at 3:21 p.m.

Respectfully Submitted,

/s/ Sen. Judson Hill (32nd), Chairman

/s/ Macy McFall, Recording Secretary



**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Friday, March 11, 2016**

The Senate Committee on Finance held a meeting Friday, March 11, 2016 at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Hunter Hill (6th), Vice-Chairman  
Sen. John Albers (56th), Secretary  
Sen. Bill Heath (31st)  
Sen. Freddie Powell-Sims (12th)  
Sen. Bruce Thompson (14th)  
Sen. Michael Williams (27th)

Chairman Hill (32nd) called the meeting to order at 4:08 p.m.

The following members were absent from the meeting: Sen. Bill Cowser (46th), Ex-Officio, Sen. Jack Hill (4th), Ex-Officio, Sen. Steve Gooch (51st), Sen. Lester Jackson (2nd), Sen. David Shafer (48th) and Sen. Renee Unterman (45th), Ex-Officio.

The following bills were presented to the Committee:

**[HB 769](#) (Rep. Lee Hawkins, 27th, Ad valorem tax; certain watercraft held for sale or resale; make permanent an exemption)**

**Note:** Sen. Jackson (2nd) and Sen. Shafer (48th) entered the meeting at 4:14 p.m.

A substitute was presented from Subcommittee (A) chaired by Sen. Heath (31st). The substitute included a Referendum as well as added "All-Terrain Vehicles." After review, Rep. Hawkins (27th) requested that the Committee go back to the previous version of the bill, which was a substitute (**LC 43 0344S**) that included an amendment by Sen. Hill (4th) which included "All-Terrain Vehicles."

**Note:** Sen. Hill (4th) entered the meeting at 4:17 p.m., Sen. Unterman (45th) entered at 4:24 p.m., Sen. Gooch (51st) entered at 4:29 p.m. during the discussion and Sen. Jackson (2nd) exited the meeting at 4:29 p.m.

**Note:** Sen. Unterman (45th) and Sen. Sims (12th) exited the meeting at 4:40 p.m.

**Note:** Sen. Thompson (14th) exited the meeting at 4:42 p.m.

**Note:** Sen. Sims (12th) entered the meeting at 4:47 p.m.

Sen. Hill (6th) moved that the Committee recommend **HB 769 Do Pass by Substitute (LC 43 0344S)**. Sen. Heath (31st) made a substitute Motion and moved the Committee recommend **HB 769 Do Pass by Substitute (LC 43 0369S)**.

Chairman Hill (32nd) called for a second to the Substitute motion, but no second was made and the motion failed. The Committee then returned to the previous motion from Sen. Hill (6th) that **HB 769 Do Pass by Substitute (LC 43 0344S)**. The motion was seconded by Sen. Hill (4th) and the motion passed 7-1. The yeas were Sen. Hill (6th), Sen. Hill (4th), Sen. Albers (56th), Sen. Gooch (51st), Sen. Shafer (48th), Sen. Sims (12th) and Sen. Williams (27th). The nay was Sen. Heath (31st).

**HB 769 DO PASS BY SUBSTITUTE**

**HB 899 (Rep. Jay Powell, 171st, Commerce and trade; tobacco product manufacturers; revise and add certain definitions)**

Rep. Powell (171st) presented a substitute to HB 899 (LC 34 4920ERS).

Sen. Albers (56th) moved that the Committee recommend **HB 899 Do Pass by Substitute (LC 34 4920ERS)**. The motion was seconded by Sen. Gooch (51st). The vote in favor of the motion was unanimous.

**HB 899 DO PASS BY SUBSTITUTE**

**HB 1014 (Rep. Jay Powell, 171st, Income tax; exemption for donation of real property for conservation use; extend sunset date)**

Sen. Heath (31st) moved that the Committee recommend **HB 1014 Do Pass**. The motion was seconded by Sen. Albers (56th). The vote in favor of the motion was unanimous.

**HB 1014 DO PASS**

**Note:** Senator Unterman entered the meeting at 5:01 p.m.

Chairman Hill adjourned the meeting at 5:02 p.m. and then it was decided to reconvene the Committee at 5:03 p.m. The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Bill Heath (31st)  
Sen. Steve Gooch (51st)  
Sen. David Shafer (48th)  
Sen. Freddie Powell Sims (12th)  
Sen. Renee Unterman (45th), Ex-Officio  
Sen. Michael Williams (27th)

The following members were absent from the meeting: Sen. Hunter Hill (6th), Vice-Chairman, and Sen. Albers (56th), Secretary.

**HB 991 (Rep. Bill Hitchens, 161st, Ad valorem tax; property; change certain definitions)**

Sen. Heath (31st) moved that the Committee recommend **HB 991 Do Pass**. The motion was seconded by Sen. Sims (12th). The vote in favor of the motion was unanimous.

**HB 991 DO PASS**

With no further business, Chairman Hill (32nd) adjourned the meeting at 5:05 p.m.

Respectfully Submitted,

/s/ Sen. John Albers (56th), Secretary

/s/ Macy McFall, Recording Secretary

**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Monday, March 14, 2016**

The Senate Committee on Finance held a meeting Monday, March 14, 2016 at 5:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Hunter Hill (6th), Vice-Chairman  
Sen. John Albers (56th), Secretary  
Sen. Jack Hill (4th), Ex-Officio  
Sen. Bill Heath (31st)  
Sen. Steve Gooch (51st)  
Sen. Freddie Powell Sims (12th)  
Sen. David Shafer (48th)

Vice-Chairman Hill (6th) called the meeting to order at 5:26 p.m.

The following members were absent from the meeting: Chairman Judson Hill (32nd), Sen. Bill Cowsert (46th), Ex-Officio, Sen. Lester Jackson (2nd), Sen. Bruce Thompson (14th), Sen. Michael Williams (27th) and Sen. Renee Unterman (45th), Ex-Officio.

The following bills were presented to the Committee:

**[HB 802](#) (Rep. Sam Teasley, 37th, Revenue and taxation; deduction from income for contributions to savings trust accounts)**

Sen. Albers (56th) moved that the Committee recommend **HB 802 Do Pass**. The motion was seconded by Sen. Hill (4th). The vote in favor of the motion was unanimous.

**HB 802 DO PASS**

**Note:** Sen. Jackson (2nd) entered the meeting at 5:30 p.m.

**[HB 822](#) (Rep. Christian Coomer, 14th, Sales and use tax; energy used in agriculture; revise definition)**

Sen. Hill (4th) presented **LC 43 0376ERS**. The following people spoke towards the legislation:

**Note: Chairman Hill (32nd) entered at 5:35 p.m.**

- Mr. William Woodall, Georgia Manufactured Housing Association, spoke in favor
- Mr. Clint Mueller, ACCG, spoke against the bill on behalf of the County Commissioners Association
- Sen. Tyler Harper (7th) spoke in favor of the legislation

Sen. Heath (31st) moved that the Committee recommend the original version of **HB 822 Do Pass (LC 34 4769)**. The motion was seconded by Sen. Hill (4th). The vote in favor of the motion was unanimous.

**HB 822 DO PASS**

**HB 285** (Rep. Ron Stephens, 164th, Income tax credit; film, video, and digital production in Georgia; change certain qualifications)

A new substitute was presented by Chairman Hill (32nd), (**LC 28 8083S**).

Sen. Jackson (2nd) moved that the Committee recommend that **HB 285 Do Pass by Substitute (LC 28 8083S)**. The motion was seconded by Sen. Sims (12th). The motion passed 7-1. The yeas were Sen. Albers (56th), Sen. Hill (6th), Sen. Hill (4th), Sen. Gooch (51st), Sen. Jackson (2nd), Sen. Shafer (48th) and Sen. Sims (12th). The nay was Sen. Heath (31st).

**HB 285 DO PASS BY SUBSTITUTE**

**Note:** Sen. Hill (4th) exited the meeting at 6:00 p.m.

**HB 726** (Rep. Kevin Tanner, 9th, Excise tax; tobacco products; clarify certain charges)

Sen. Gooch (51st) moved that the Committee recommend **HB 726 Do Pass**. The motion was seconded by Sen. Heath (31st). The motion passed 5-2. The yeas were Sen. Hill (6th), Sen. Gooch (51st), Sen. Heath (31st), Sen. Shafer (48th) and Sen. Sims (12th). The nays were Sen. Albers (56th) and Sen. Jackson (2nd).

**HB 726 DO PASS**

**HB 471** (Rep. Ron Stephens, 164th, Ad valorem tax; heavy-duty vehicles; add a definition of certain vehicles)

Rep. Stephens, 164th, presented a substitute bill to Committee members (**LC 43 0380S**).

**Note:** Sen. Sims (12th) exited the meeting at 6:13 p.m. and returned at 6:17 p.m.

**Note:** Sen. Albers (56th) exited the meeting at 6:20 p.m. and returned at 6:25 p.m.

**Note:** Sen. Jackson (2nd) exited the meeting at 6:33 p.m. and returned at 6:36 p.m.

A motion to **Table HB 471** was proposed by Sen. Heath (31st) and seconded by Sen. Albers (56th). The motion to table failed 4-3. The yeas were Sen. Albers (56th), Sen. Heath (31st) and Sen. Shafer (48th). The nays were Sen. Hill (6th), Sen. Gooch (51st), Sen. Jackson (2nd) and Sen. Sims (12th).

**Note:** Sen. Hill (4th) entered the meeting at 6:38 p.m.

A new motion to **Table HB 471** was proposed by Sen. Heath (31st) and seconded by Sen. Albers (56th). The motion to table passed 6-2. The yeas were Sen. Albers (56th), Sen. Hill (4th), Sen. Heath (31st), Sen. Gooch (51st), Sen. Shafer (48th) and Sen. Sims (12th). The nays were Sen. Hill (6th) and Sen. Jackson (2nd).

**HB 471 TABLED**

**Note:** Sen. Hill (6th) exited the meeting at 6:42 p.m.

**Note:** Sen. Jackson (2nd) exited the meeting at 6:49 p.m.

**HB 960 (Rep. Trey Kelley, 16th, Tax and revenue; confidentiality of certain tax information)**

Sen. Shafer (48th) presented a substitute to the Committee, (**LC 43 0379ERS**)

**Note:** Sen. Hill (6th) and Sen. Jackson (2nd) entered the meeting at 6:52 p.m.

Mr. Roy Bowen from the Georgia Manufacturers Association came forward to speak in favor of the bill. Mr. Clint Mueller from ACCG came forward to speak against the proposed substitute from Sen. Shafer (48th).

Sen. Shafer (48th) moved that the Committee recommend **HB 960 Do Pass by Substitute (LC 43 0379ERS)**. The motion was seconded by Sen. Albers (56th). The vote in favor of the motion passed 7-1. The yeas were Sen. Albers (56th), Sen. Hill (6th), Sen. Hill (4th), Sen. Jackson (2nd), Sen. Heath (31st), Sen. Shafer (48th) and Sen. Sims (12th). The nay was Sen. Gooch (51st).

**HB 960 DO PASS BY SUBSTITUTE**

**HB 364 (Rep. David Knight, 130th, Real estate transfer tax; change certain provisions)**

**Note:** Sen. Shafer (48th) exited the meeting at 7:03 and returned at 7:08 p.m.

**Note:** Sen. Gooch (51st) and Sen. Albers (56th) exited the meeting at 7:05 p.m.

Rep. Knight (130th) presented a new substitute (**LC 34 4939ERS**) to Committee members. Mr. Rick Gardner, Deputy Director of the Georgia Department of Revenue spoke to the changes and about the collaboration between the bill sponsor and the Department of Revenue.

Sen. Heath (31st) moved that the Committee recommend **HB 364 Do Pass by Substitute (LC 34 4939ERS)**. The motion was seconded by Sen. Hill (6th). The vote in favor of the motion was unanimous.

**HB 364 DO PASS BY SUBSTITUTE**

With no further business, Chairman Hill (32nd) adjourned the meeting at 7:17 p.m.

Respectfully Submitted,

/s/ Sen. John Albers (56th), Secretary

/s/ Macy McFall, Recording Secretary

**MINUTES OF THE SENATE COMMITTEE ON FINANCE**  
**Tuesday, March 15, 2016**

The Senate Committee on Finance held a meeting Tuesday, March 15, 2016 at 5:00 p.m. in the Senate Mezzanine of the State Capitol.

The following Committee members were present:

Sen. Judson Hill (32nd), Chairman  
Sen. Hunter Hill (6th), Vice-Chairman  
Sen. Bill Heath (31st)  
Sen. Freddie Powell-Sims (12th)  
Sen. Bruce Thompson (14th)  
Sen. Renee Unterman (45th), Ex-Officio  
Sen. Michael Williams (27th)

Chairman Hill (32nd) called the meeting to order at 5:28 p.m.

The following members were absent from the meeting: Sen. John Albers (56th), Secretary, Sen. Bill Cowsert (46th), Ex-Officio, Sen. Jack Hill (4th), Ex-Officio, Sen. Steve Gooch (51st), Sen. Lester Jackson (2nd) and Sen. David Shafer (48th).

The following bills were presented to the Committee:

**[HB 939](#) (Rep. Betty Price, 48th, Revenue and taxation; setoff debt collections by the Administrative Office of the Courts; revise terms and procedures)**

**Note:** Sen. Shafer (48th) entered the meeting at 5:30 p.m.

Sen. Hill (6th) moved that the Committee recommend **HB 939 Do Pass**. The motion was seconded by Sen. Heath (31st). The vote in favor of the motion was unanimous.

**HB 939 DO PASS**

**[HB 862](#) (Rep. David Knight, 130th, Ad valorem tax; homestead exemption; clarify definition of disabled veteran)**

Rep. Knight (130th) explained that a substitute (**LC 34 4918S**) had been created in collaboration with Sen. Hill (6th) and had been vetted in Subcommittee A.

Sen. Unterman (45th) moved that the Committee recommend **HB 862 Do Pass by Substitute (LC 34 4918S)**. The motion was seconded by Sen. Hill (6th). The vote in favor of the motion was unanimous.

**HB 862 DO PASS BY SUBSTITUTE**



**[HB 911](#) (Rep. Geoff Duncan, 26th, Sales and use tax; agricultural machinery and equipment; provide exemption)**

A substitute bill (**LC 34 4942S**) was presented to the Committee by Sen. Heath (31st). This legislation had been recommended by Subcommittee (A), chaired by Sen. Heath (31st).

Mr. Bryan Tolar, President of the Georgia Agri-Business Council expressed his opposition to the bill, stating that the substitute was an improvement but he did not believe the interest of the retailers was served with this legislation.

Sen. Heath (31st) moved that the Committee recommend **HB 911 Do Pass by Substitute**. The motion was seconded by Sen. Unterman (45th). The vote in favor of the motion was unanimous.

**HB 911 DO PASS BY SUBSTITUTE**

**[HB 935](#) (Rep. Brett Harrell, 106th, Ad valorem tax; properties eligible for a freeport exemption; add certain fulfillment centers)**

**Note:** Sen. Albers (56th) and Sen. Gooch (51st) entered the meeting at 5:42 p.m.

Sen. Hill (6th) moved that the Committee recommend **HB 935 Do Pass**. The motion was seconded by Sen. Williams (27th). The vote in favor of the motion was unanimous.

**HB 935 DO PASS**

**[HB 936](#) (Rep. Brett Harrell, 106th, Income tax; wages necessary to qualify for a job tax credit; clarify certain terms)**

Chairman Hill (32nd) presented a substitute (**LC 34 4944ERS**) to the Committee.

Mr. Elmer Stancil from the Department of Economic Development came to speak in favor of the legislation and stated that it was a Department bill.

Sen. Hill (6th) moved that the Committee recommend **HB 936 Do Pass by Substitute (LC 34 4944ERS)**. The motion was seconded by Sen. Albers (56th). The vote in favor of the motion was unanimous.

**HB 936 DO PASS BY SUBSTITUTE**

**[HB 937](#) (Rep. Brett Harrell, 106th, Sales and use tax; exemption for projects of regional significance; change sunset provision)**

The following people came to speak in favor of the legislation:

Mr. Elmer Stancil, Georgia Department of Economic Development

Mr. Robert Highsmith, City of Atlanta

Sen. Shafer (48th) presented **AM 28 1502** to the Committee, which would provide for the qualification of certain projects as regional economic assistance projects.

**Note:** Sen. Albers (48th) recused himself on all votes in relation to HB 937 due to conflict of interest.

Sen. Heath (31st) moved that the Committee recommend **HB 937 Do Pass**. The motion was seconded by Sen. Unterman (45th).

Sen. Unterman (45th) then made a substitute motion to **Do Pass a Committee Substitute** that would include **HB 937** and **AM 28 1502**. The motion was seconded by Sen. Shafer (48th). The motion to pass the Committee Substitute passed 7-1. The yeas were Sen. Hill (6th), Sen. Gooch (51st), Sen. Shafer (48th), Sen. Sims (12th), Sen. Thompson (14th), Sen. Unterman (45th) and Sen. Williams (27th). The nay was Sen. Heath (31st). A Committee Substitute was drawn up based on the vote: **LC 34 4945ERS**

**HB 937 DO PASS BY SUBSTITUTE**

**[HB 987](#) (Rep. Tom McCall, 33rd, Ad valorem tax; property; change certain definitions)**

Sen. Unterman (45th) moved that the Committee recommend **HB 987 Do Pass by Substitute (LC 34 4932S)**. The motion was seconded by Sen. Gooch (51st). The vote in favor of the motion passed 8-1. The yeas were Sen. Albers (56th), Sen. Hill (6th), Sen. Gooch (51st), Sen. Shafer (48th), Sen. Sims (12th), Sen. Thompson (14th), Sen. Unterman (45th) and Sen. Williams (27th). The nay was Sen. Heath (31st).

**HB 987 DO PASS BY SUBSTITUTE**

With no further business, Chairman Hill (32nd) adjourned the meeting at 6:33 p.m.

Respectfully Submitted,

/s/ Sen. John Albers (56th), Secretary

/s/ Macy McFall, Recording Secretary

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## Georgia Senate

MAR 30 PM 3:22

**Committees:**  
Finance, Chairman  
Appropriations  
Health and Human Services  
Rules

**Delegations:**  
Atlanta/Fulton County, Chairman  
Cobb County

March 29, 2016

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

Dear Mr. Cook:

I return herewith to the Office of the Secretary of the Senate, the following bills which were not acted upon in the Senate Committee on Finance during the 2016 Legislative Session:

SB 16	SR 598
SB 17	SR 624
SB 30	HB 20
SB 52	HB 49
SB 74	HB 200
SB 97	HB 221
SB 239	HB 227
SB 251	HB 365
SB 252	HB 369
SB 253	HB 396
SB 261	HB 471
SB 298	HB 496
SB 334	HB 828
SB 344	HB 893
SB 386	HB 923
SR 43	HB 924
SR 259	HB 981
SR 278	HB 982
SR 337	HB 990
SR 478	

Sincerely,

Macy McFall  
Senate Committee on Finance