

The Senate Committee on Transportation offered the following substitute to SR 227:

#### A RESOLUTION

1 Recommending the Georgia congressional delegation to intercede with the United States  
2 Department of Transportation, and to initiate or support whatever federal legislative action  
3 may be necessary, to prevent loss of aviation fuel tax revenue use in Clayton County; and for  
4 other purposes.

5 WHEREAS, municipalities and city and county public schools, pursuant to specific  
6 legislative and Georgia constitutional authority granted in 1975 and 1983, respectively, are  
7 authorized to levy a general sales tax on goods including aviation fuel; and

8 WHEREAS, this tax revenue is used for capital projects, including schools, and has been  
9 levied and used, as required by state law, for years without question or challenge; and

10 WHEREAS, the sales tax revenue from aviation fuel is used to offset increases in county  
11 property taxes and exemptions for some property taxes; and

12 WHEREAS, the Federal Aviation Administration (FAA) in 2015 issued a clarification of its  
13 1999 policy on airport revenue use that places this revenue at risk; and

14 WHEREAS, the FAA there stated that a 1996 federal law requires certain local governments  
15 that are not receiving federal airport grants to use aviation fuel tax revenue only for airport  
16 purposes; and

17 WHEREAS, if that FAA policy applies to local governments that have no ability to spend  
18 tax revenue for airport purposes, an application which the FAA has never before said is  
19 mandated by federal law, then the FAA asserts these local governments will no longer be  
20 able to use this revenue as of December 8, 2017; and

21 WHEREAS, certain Georgia municipalities and city and county public schools cannot spend  
22 this tax revenue for airport purposes because they do not own or operate an airport and,

23 moreover, the use of this revenue is legally constrained by statutory and constitutional  
24 authority; and

25 WHEREAS, the use of this revenue will be lost to these Georgia municipalities and city and  
26 county public schools and as a consequence essential local funding requirements, capital  
27 improvements, and technology upgrades will be unmet and residents will greatly suffer; and

28 WHEREAS, the FAA clarification, if applied to these Georgia municipalities and city and  
29 county public schools, and the resulting damage to the resources of state and local  
30 government entities, was not instigated by Congress or any federal oversight agency and  
31 would serve no identifiable public policy; and

32 WHEREAS, the FAA clarification threatens ruinous civil penalties for failure to comply with  
33 its clarification; and

34 WHEREAS, the FAA clarification would interfere with the spending authority of state and  
35 local governments without, in this case, a clear congressional mandate to do so; and

36 WHEREAS, the FAA has been unresponsive to date to requests to acknowledge that the  
37 purpose of the federal law on airport revenue use is not served by requiring that aviation fuel  
38 tax revenue use be terminated or indefinitely held in abeyance as would be the result of the  
39 application of its clarification in this case.

40 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that the members of this body  
41 recommend each member of the Georgia congressional delegation to intercede with the  
42 Secretary of the United States Department of Transportation to resolve this matter so that the  
43 use of these vital tax revenues is not lost to Georgia municipalities or city and county public  
44 schools for their currently mandated purposes, and recommend each member of the Georgia  
45 congressional delegation to introduce or support such legislative measures as will resolve this  
46 matter so that the use of these vital tax revenues is not lost to Georgia municipalities or city  
47 and county public schools for their currently mandated purposes.

48 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed  
49 to make appropriate copies of this resolution available for distribution to the Governor's  
50 Office, the Georgia Department of Transportation, the Attorney General, and each member  
51 of the Georgia congressional delegation.