

# HR 164

## Dedication of Trust Funds (Constitutional Amendment)

### Issue: Redirection of Dedicated Fees

ACCG supports the legislative intent for various fees collected at the state level to go toward their statutorily designated purposes. Fees purportedly established to fund the Hazardous Waste Trust Fund, Solid Waste Trust Fund, and Peace Officers and Prosecutors Training Fund, among others, are charged to and paid by businesses, local governments, and the citizens of Georgia.

However, to the detriment of local governments and the communities they serve, revenues from these funds have been substantially redirected over the past decade to help balance the state's budget.

To end the practice of these fees becoming taxes that bolster the state's general fund, ACCG supports HR 164, a constitutional amendment that authorizes the General Assembly to establish, by statute, true and dedicated trust funds.

### HR 164 Details:

- The General Assembly would be required to pass a general law to dedicate a fee.
- The dedication of the fee could last up to 10 years.
- The General Assembly would only be allowed to dedicate up to 1% of the total state revenues based on the previous fiscal year's state revenues subject to appropriation.
- General law would need to be approved by 2/3 of the members elected to each chamber.
- The Governor or the General Assembly can suspend the dedication of revenues in the case of a financial emergency.

ACCG has long advocated for the General Assembly to dedicate the HWTF and SWTF. As you'll see from the documents included, for the past 10 years, 63% of the HWTF fees have been redirected to the general fund and 69% of the SWTF fees have been redirected to the General Fund.

The approval of the Constitutional Amendment would allow the General Assembly to take steps in the right direction to "put the trust in trust funds"!

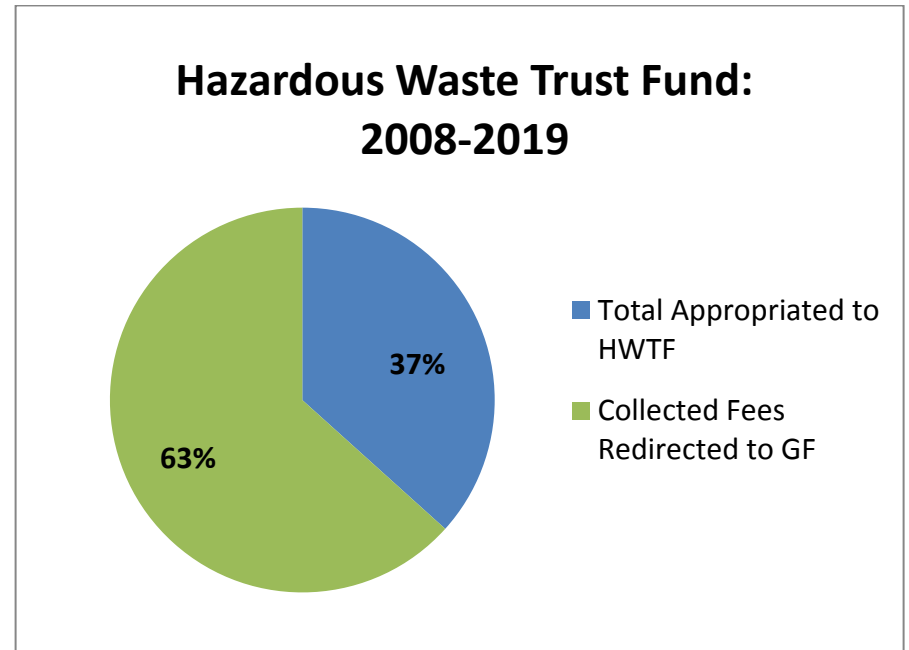
### Ballot Question:

Shall the Constitution of Georgia be amended so as to authorize the General Assembly to dedicate revenues derived from fees or taxes to the public purpose for which such fees or taxes were intended?

**Hazardous Waste Trust Fund** - O.C.G.A. § 12-8-95 and § 12-8-39 (e) and (f)

The Hazardous Waste Trust Fund (HWTF) is statutorily dedicated to fulfilling the Georgia State Superfund Law, which includes cleaning up hazardous waste sites and helping remediate old, unlined landfills that pose a threat to drinking water and the environment. Most of the fees come from the state’s 75-cent, per-ton tipping fee on solid waste going into Georgia’s landfills – a fee counties pay if they own/operate landfills. Other monies are generated from the state’s hazardous waste fee and hazardous substance fee. To remediate old landfills, local governments do the work then apply to the state to get reimbursed through the HWTF.

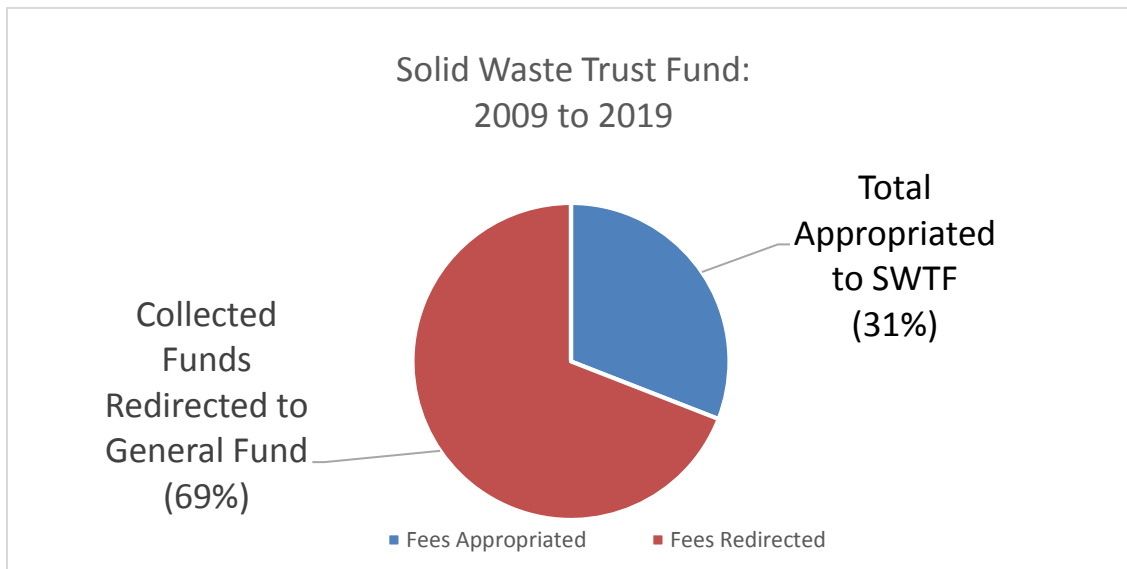
FY	Total Fees Collected	FY	Total Appropriated to HWTF	Collected Fees Redirected to General Fund
2009	\$15,951,057	2010	\$1,970,431	<b>\$13,980,626</b>
2010	\$17,040,194	2011	\$2,976,937	<b>\$14,063,257</b>
2011	\$13,551,871	2012	\$2,939,882	<b>\$10,611,989</b>
2012	\$13,615,384	2013	\$3,397,423	<b>\$10,217,961</b>
2013	\$11,358,798	2014	\$3,397,423	<b>\$7,961,375</b>
2014	\$11,253,928	2015	\$4,027,423	<b>\$7,226,505</b>
2015	\$13,451,086	2016	\$7,027,423	<b>\$6,423,663</b>
2016	\$12,218,829	2017	\$12,948,388	<b>-\$729,559</b>
2017	\$15,722,245	2018	\$4,027,433	<b>\$11,694,812</b>
2018	\$14,094,040	2019	\$9,661,017	<b>\$4,433,013</b>
2019	\$15,535,081	2020	\$4,027,423	<b>\$11,507,658</b>
<b>TOTALS</b>	<b>\$153,792,513</b>		<b>\$56,401,213</b>	<b>\$97,391,300</b>



\* Fees collected one year are appropriated the next year.

**Solid Waste Trust Fund** - O.C.G.A. §12-8-27.1, § 12-8-37.1 and §12-8-40.1(h) (1-3)

The Solid Waste Trust Fund (SWTF) is funded from the \$1 per-tire charge (Scrap Tire Management Fee) our citizens pay on all new tires sold in the state. The SWTF is statutorily dedicated to address landfill emergencies that endanger public health or safety, abandoned landfills, clean up illegal scrap tire piles and dumps, fund recycling and waste-reduction programs, eliminate open dumps and litter that foul Georgia’s roadsides and streams, and assist with other solid waste management programs.



FY	Total Fees Collected	FY	Total Appropriated to SWTF	Collected Fees Redirected to General Fund
2009	\$6,075,012	2010	-	\$6,075,012
2010	\$6,300,852	2011	\$722,139	\$5,578,713
2011	\$6,437,648	2012	\$1,042,075	\$5,395,573
2012	\$6,209,775	2013	\$1,865,775	\$4,344,000
2013	\$6,014,780	2014	\$1,865,775	\$4,149,005
2014	\$6,103,612	2015	\$2,720,775	\$3,382,837
2015	\$6,389,797	2016	\$2,720,775	\$3,669,022
2016	\$6,885,483	2017	\$3,159,308	\$3,726,175
2017	\$7,173,872	2018	\$2,790,775	\$4,383,097
2018	\$7,400,930	2019	\$2,790,775	\$4,610,155
2019	\$7,668,877	2020	\$2,790,775	\$4,878,102
<b>TOTALS</b>	<b>\$72,660,638</b>		<b>\$22,468,947</b>	<b>\$50,191,691</b>

\* Fees collected one year are appropriated the next year.