

2024 LEGISLATIVE POLICIES



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TABLE OF CONTENTS

POLICY AREAS

COMMUNITY DEVELOPMENT
PAGE 1

ENVIRONMENT AND NATURAL RESOURCES
PAGE 7

MUNICIPAL GOVERNMENT
PAGE 13

PUBLIC SAFETY
PAGE 18

REVENUE AND FINANCE
PAGE 26

TRANSPORTATION
PAGE 33



Community Development

Policies in this chapter are listed in priority order.

State Issues

1. Comprehensive Mental Health Reform

GMA supports funding for a robust system of mental health care for behavioral health, addictive diseases and developmental disabilities, and additional funding for crisis intervention teams throughout the state. State hospitals or other institutional closures should use an open, engaged process in cooperation with the impacted cities and hospital staff. GMA encourages the state to pursue adaptive reuse of closed facilities.

Explanation: GMA recognizes the need for a robust system of care that supports recovery and independence for people living with mental illness, addictive disorders, and developmental disabilities. Locally provided state services to individuals living with disabilities are critical to providing an appropriate safety net and an alternative to incarceration. There should be an adequate number of crisis intervention teams around the state to help public safety officials manage critical situations as needed. These services also help people meaningfully contribute to and participate in the life of our communities. In the event that the closure of a state hospital is anticipated, the state should discuss the planned closure with the affected city to ensure adequate planning for residents and employees.

2. Regulatory Authority over Residential Housing and Commercial Property

GMA supports municipal powers that ensure adequate living conditions for all residents through consistent and responsible enforcement of local health, public safety, and safety codes. GMA supports local initiatives and programs that assist local governments in determining ownership of vacant and rental property. Additionally, GMA supports legislation allowing cities to inspect rental property as a condition of the issuance of an occupation tax certificate.

Explanation: Municipal governments should work with private property owners, investors, banks, and residents to ensure that living quarters for all citizens are maintained to safe, healthy, and aesthetic minimums. Health and safety codes were designed to provide residents with certain basic minimum protections. Municipalities must be able to enforce these codes to protect all citizens. Vacant and abandoned buildings have presented public safety concerns for citizens, affecting the quality of life, property values, and safety. Additionally, municipalities



need the authority to ensure the safety of residential rental properties. Statutory authority to inspect residential rental properties would allow cities to ensure the health and safety of their citizens while protecting the property values of neighboring residential and commercial properties.

3. Medicaid Expansion

GMA supports a robust healthcare system that supports economic development throughout the state. Recent hospital closures throughout the state have diminished or eliminated access to healthcare for many Georgians. The expansion of Medicaid would work to close gaps in care and act as a strong resource to bolster economic development.

Explanation: Medicaid expansion will save lives, protect hospitals, create jobs, reduce healthcare costs, and provide much-needed resources to vulnerable populations. As of May 2023, Georgia is one of only 10 states that has not adopted Medicaid expansion. Currently, the state has over a 13.7% uninsured rate, which is the 3rd highest uninsured rate in the nation. If Georgia adopted Medicaid expansion, over half a million uninsured Georgians would be able to gain health coverage, giving low-income Georgians better access to preventative and critical care. Additionally, Medicaid expansion has the potential to save rural hospitals and stimulate the job market. In the last ten years, eight rural hospitals have closed, which has removed immediate access to healthcare for many Georgians as well as removed jobs from local communities.

4. Downtown Development and Redevelopment Funding

GMA encourages funding for technical support for downtown development and community redevelopment. GMA supports expanding funds allocated, and assistance offered for Downtown Development Revolving Loan Funds, OneGeorgia Authority funds, and Enterprise Zone programs.

Explanation: The Georgia Downtown Renaissance Fund was created by an Act of the legislature in 2014 to facilitate low-interest loans by the Department of Community Affairs for redevelopment projects in downtowns across the state. The fund has not received an appropriation since it was established, yet the infusion of low-interest rate loans for private redevelopment projects will serve to foster economically healthier downtowns.



5. Hotel/Motel Tax

GMA supports regulation that recognizes that most municipal services are impacted by visitors and overnight guests, and therefore hotel/motel taxes should allow for maximum flexibility to fund municipal services while also supporting economic development and tourism promotion as required by law.

Explanation: The revenues generated from the tax are an important funding source for cities, and any changes to the statute should ensure maximum flexibility for the city to spend the funds for tourism promotion and economic development and allow for the collection of the tax to include other rented rooms in addition to hotel rooms.

6. Impact Fees

GMA opposes any efforts to amend the Georgia Development Impact Fee Act to give counties the authority to impose impact fees within municipal limits for countywide services. GMA also opposes any effort to artificially limit the amount of the impact fee that may be levied and any effort to further limit the geographic area in which impact fees may be expended. GMA supports efforts to allow municipalities the option to waive impact fees in part or whole, in order to spur development in a discretionary manner.

Explanation: Georgia's Development Impact Fee Act is a balanced and equitable tool to help pay for new growth and development. While some question the appropriate service area for the expenditure of impact fee revenues, the questions often result from a natural confusion between the definition of "project improvements," which are not included in the impact fee, and "system improvements," which are subject to impact fees. GMA supports the ability of municipal leaders to establish impact fees for projects within municipal boundaries. Counties should only have authority to establish impact fees for projects in the unincorporated area. Existing law already provides a mechanism for municipalities and counties to work together on impact fees through intergovernmental contracts. Allowing the unilateral imposition of impact fees by county commissioners would upset and override existing Service Delivery Strategy Act and Special Purpose Local Option Sales Tax Act agreements. GMA believes that municipal and county officials, as well as school officials, should communicate more rather than less with respect to land use and development and work cooperatively to ensure sound growth patterns

7. Short-Term Rentals

GMA supports local control of the regulation of short-term rentals as necessary for quality of life, public safety, and a competitive lodging marketplace. GMA supports the recurring legal use



of properties as short-term rentals by individuals in accordance with all applicable local ordinances and state laws.

Explanation: Short-term or vacation rentals are popular in certain areas of the state, which often creates commercial competition inside residential neighborhoods. Lodging facilitator legislation passed in 2021 helps to level the playing field between short-term rental providers and more traditional hoteliers and bed and breakfast owners. Current state law requires short-term rental operators to remit the appropriate state and local taxes on their transactions. Aside from taxation, municipal governments have a vested interest in balancing the community impact of short-term rentals. Parking, noise, and party houses can be recurring issues with short-term rental properties in unregulated environments. Operating lodging businesses in residential settings defeats the purpose behind residential designations unless properly governed with clear guidelines from the local government.

8. Municipal Broadband

GMA opposes any legislation that would limit the ability of local leaders to invest in broadband or other communications infrastructures, that are important to meet the economic development and quality-of-life needs of their citizens and businesses.

Explanation: Broadband is a utility that is as important as water, gas, and electricity for economic development and quality of life. Many of Georgia's cities have slow or limited access to the Internet compared to regional and international peers. Limiting the option of publicly funded broadband would limit the ability of communities to alleviate that disadvantage in those instances where private providers have decided those investments do not fit their business model. GMA opposes legislation that would tie the hands of municipal officials, inhibiting them from efforts to build the digital networks they need to attract economic development and create a high quality of life for their citizens.

9. Local Control in Alcohol Sales

GMA supports local control in granting permission for tasting, pouring, and package sales of wine, beer, and liquor. State law should be amended to allow cities to adjust Sunday brunch hours through ordinances without costly referenda.

Explanation: Communities across the state have varying perspectives relating to tastings, pouring, and package sales in their cities. Decisions relating to wine, beer, and liquor should be made at the local level. GMA supports legislation that provides flexibility to cities to make decisions about alcohol sales and opposes legislation that imposes state law or circumvents local decisions about alcohol licenses. Studies indicate that craft breweries bring jobs and



economic development to downtowns and craft breweries and distilleries should be encouraged to locate in Georgia.

Federal Issues

1. Municipal Bond Tax Exemption

GMA opposes any limits on the income tax exemption for municipal bonds.

Explanation: The American Society of Civil Engineers estimates that the nation should spend over \$4.6 trillion by 2025 on infrastructure projects. Much of this need must be met by states, counties, and cities with municipal bonds being the primary tool for doing so. Tax-exempt bonds are the foundation of public finance. They have been used for over 100 years to help build roads, bridges, sewers, dams, city halls, prisons, schools, hospitals, libraries, low-income housing, and thousands of other public and private projects. Today, over 60% of tax-exempt bonds are held by individuals either directly or through mutual funds, with 51% of all tax-exempts owned by individuals with an adjusted gross income of under \$200,000 annually.

According to the Protecting Bonds to Save Infrastructure and Jobs 2013 Report, a 28% cap would cost state and local governments an additional \$173 billion in interest expense and if eliminated altogether, the cost would reach \$495 billion. The direct cost of the tax exemption on the federal government is currently estimated at \$37 billion annually. This amounts to a small federal expenditure in terms of the total federal budget and is overwhelmingly justified by the overall investment and job creation generated by the availability of low-cost borrowing. Regardless of the budgetary impact on the federal government, tax-exempt bonds are a primary catalyst for economic development, job creation, and investment. The elimination of the exemption would cost billions to the national, state, and local economies in lost projects and investments.

2. Community Development Block Grant (CDBG)

GMA supports full funding of the CDBG program for municipal and county community and economic development programs and projects and supports continued administration of the CDBG program at the state level. GMA additionally supports efforts at the federal level to simplify and streamline the federal grant application process in order to increase access and promote equity. Further, as the Department of Housing and Urban Development (HUD) administers the State CDBG program, GMA encourages HUD to meet the letter and spirit of that rule's "maximum feasible deference" clause.



Explanation: CDBG has served to create jobs, develop affordable housing, stabilize neighborhoods, and provide necessary public services to non-entitlement local governments throughout Georgia. The strength of the CDBG program lies in local determination of immediate needs, flexibility in addressing problems, identifying eligible activities, and responsible administration of funds by state and local officials.



Environment and Natural Resources

Policies in this chapter are not listed in priority order.

1. Recycling Strategy, Support & Funding

GMA supports a strategic approach for regional recycling efforts to bring access to recycling to more cities. State-supported public and private partnerships forged at the regional level will incentivize the necessary infrastructure to encourage wider citizen access, involvement, and support for recycling efforts. GMA supports the creation of a state recycling coordinator to help identify opportunities and measure efforts across the state.

Explanation: GMA's member cities vary in geographic size and density. In order to realize the benefits of recycling, regional efforts are needed to boost education and awareness of local programs. In order for programs to work efficiently and effectively they must be scaled strategically within a unified regional approach.

2. Stormwater Utilities

One of the biggest environmental challenges facing cities is managing stormwater runoff and nonpoint source water pollution. GMA supports cities' current authority to enact and manage stormwater utilities.

Explanation: Federal and state mandates have imposed various responsibilities on local governments for managing stormwater and non-point source pollution from unmanaged stormwater run-off. As a result, many local governments have decided to create stormwater utilities to pay for the costs of managing stormwater to protect the state's precious water resources. Furthermore, the State Water Plan explicitly endorses and encourages the creation of local government stormwater utilities as a means of funding to control stormwater run-off and non-point source pollution. Stormwater utilities should continue to be recognized as a viable option for local governments to use in being good stewards of the state's valuable water resources.



3. Greater Regulation of Solid Waste Transfer Facilities

Solid waste transfer stations should be formally permitted by the Environmental Protection Division (EPD) and comply with local zoning and ordinances. Additionally, any solid waste transfer station should be subject to the same local host fee currently applied to solid waste disposal facilities.

Explanation: Private, for-profit solid waste companies are increasingly relying on solid waste transfer stations as a way of handling waste streams eventually bound for a landfill. Oftentimes, these solid waste transfer stations are located in areas zoned for industrial use. However, these stations do not require an EPD permit or consistency with local solid waste management plans as landfills do, nor do they require a demonstration of need to EPD prior to operating under a “permit-by-rule.” In addition, solid waste transfer stations do not get assessed a local host fee, yet there are local costs associated with hosting a solid waste transfer station, such as public education efforts for solid waste management, administration of the local solid waste management plan, and offsetting the impact of such a facility on a community.

4. Water, Wastewater, and Sewer

GMA supports cities’ authority to own, operate and set rates for public water, wastewater, and sewer systems to meet the demands of citizens. GMA supports the right of cities to impose rate differentials to account for the disproportionate cost of providing service to extraterritorial customers.

Explanation: Cities must maintain the ability to recapture the cost of providing services to all customers and not saddle their citizens with an unfair proportion of the cost. Cities are constitutionally permitted to provide water, wastewater, and sewer services to their citizens, and many are created to do exactly that. Allowing some citizens to pick and choose a subscription to a particular service by which a city was established would circumvent the creation of the city and the delivery of services that the citizens choose upon incorporation in some instances. The service cannot skip certain homes or waive fees for those choosing not to participate as infrastructure costs must be borne by all taxpayers who may be served by the public system. Indeed, city residents are oftentimes contributing to general obligation bonds for the city’s water and wastewater infrastructure, while those living outside of the city do not have the same bond obligations.

5. Expedited Environmental Protection Division Permitting Process

GMA recommends a streamlined permitting process and expedited project review that will result in efficiencies at EPD.



Explanation: As Georgia grows and infrastructure requirements change, municipal leaders must make responsible investment decisions to accommodate these increases in demand. The EPD must approve new or modified permit applications prior to the groundbreaking of these public works projects, and municipal governments are often forced to wait more than a year for a response from EPD on a permit application. The anticipated costs of these infrastructure projects often rise exponentially between the time the permit is applied for and the response from EPD. Since an infusion of funds to allow EPD to increase the permit review time period is not anticipated, a solution is needed to ensure EPD can allocate its resources where they are needed most.

6. Water Resource Policy

GMA supports equitable access for all Georgians to a reliable supply of quality water while ensuring that the available resources protect public health, environmental quality, and support economic development.

GMA supports the full implementation of a statewide, comprehensive water management plan that is continually updated, refined, and includes meaningful municipal government involvement. GMA believes that adequate funding for the next phases of the water planning effort and planning costs for the state water plan should not be in the form of additional permit conditions which equate to an unfunded mandate.

GMA recommends that all legislation, study committees, and administrative actions on water policy be coordinated with the work of the regional water planning councils in accordance with the statewide water plan. Regional water plans should be enforced and adhered to by the Environmental Protection Division.

Explanation: Since most of the water supply and water treatment systems across the state are owned and operated by municipalities, GMA – and more importantly, the municipalities that manage water – must be at the table as the comprehensive water plan is discussed and developed. Additionally, the effect of local land use decisions on water quality will be a major source of discussion within the planning process and has far-reaching implications in terms of how governments may be required to manage water resources in the future. GMA supports incentives and technical assistance for local governments for the implementation of water planning programs.

Future funding for the implementation of regional water plans should be explored, including the consideration of funding mechanisms such as per capita assessments or water withdrawal fees, and such revenue should remain in each region where it is generated. Municipalities must be engaged in the local and regional planning process and should be prepared to help support these planning efforts financially. Only through active involvement in the local and state planning process will municipal officials be able to ensure that their citizens will have equitable



access to a reliable supply of quality water while ensuring that the water plan protects public health and environmental quality, and supports economic development.

Federal Issues

1. Recognize the Importance of Water Supply at U.S. Army Corps of Engineers Reservoirs

GMA encourages Congress and the U.S. Army Corps of Engineers to recognize the Corps' critical role includes providing water supply storage for cities across the nation. However, their role should be limited to providing storage and should not interfere with the state's allocation of water rights.

Explanation: Statements and actions by the Assistant Secretary of the Army for Civil Works reflect a very limited and narrow view of the Corps' role in providing water supply storage. The Secretary has suggested that additional water supply storage should not be provided from Corps' reservoirs, but instead, municipalities should build their own single-purpose reservoirs. The use of Corps' reservoirs for water supply is a critical purpose to meet the needs of many municipalities across the state and the nation. If implemented, this limited and narrow role of the Corps' would force water suppliers to construct new, duplicative, expensive, and unnecessary infrastructure. Furthermore, in many locations, adequate reservoir sites are not generally available because of the presence of Corps reservoirs. The critical nature of the water supply purpose should be underscored by Corps' leadership. Congress has long recognized state primacy in allocating water rights, and Congress and the Corps should not act in ways that change this historic balance between states and the federal government. The Corps should continue providing water supply storage, and states should continue allocating water rights in both the Eastern and Western halves of the United States.

2. Federal Conservation and Sustainability Funding

GMA supports flexibility and streamlined implementation in the use of funding for land and water conservation and energy efficiency.

Explanation: The federal Land & Water Conservation Fund has provided over \$312 million in grant funds over the past five decades for outdoor recreation. With continuing annual appropriations, the Land & Water Conservation Fund will make a difference by funding needed parklands and recreational facilities in Georgia's cities. The federal government should expand funding types for conservation and sustainability to help meet the needs of the coming decades.



3. Sustainability, Resilience, and Climate Adaptation

GMA supports federal efforts to research and develop national policies and strategies that address climate resiliency and sustainability. GMA supports the continuation of investments at the federal level into sustainability and resiliency planning.

Explanation: A federal focus on sustainability and resilience is needed in order to assist local communities adapt to and mitigate the effects of a changing climate. The continued occurrence of extreme weather events in Georgia such as droughts, floods, and heat waves, will have a long-term impact on local infrastructure, economies, economic development efforts, as well as health and quality-of-life. Collaboration between the federal government and cities is needed in order to better understand the impact of differing climate impacts as well as to assess, adapt to, and mitigate current and future threats. Creating strong resilient communities is the foundation of a resilient and vibrant nation.

Budget Recommendations

1. Georgia Environmental Finance Authority Funding

GMA supports maintaining the Georgia Environmental Finance Authority's assets and providing adequate funding levels for GEFA's loan programs and repayment flexibility.

Explanation: The Georgia Environmental Finance Authority (GEFA) operates a number of grant and loan programs to help protect and promote Georgia's environmental assets. GEFA provides various grant and loan programs that are a critical source of funds for water, land conservation projects, and energy conservation projects. The state should develop a streamlined process for eligibility in funding environmental assets, accounting for each funding type, to help eliminate barriers to access.

Furthermore, the COVID-19 pandemic, and other such emergencies, caused severe impacts on state and municipal revenue streams. As done in 2020 during the COVID-19 pandemic, GEFA should remain flexible in repayment options for local governments to aid in recovery efforts during times of economic stress.

2. Protection of Funds to Support Local Government Environmental Needs

GMA supports returning all fees, (including but not limited to NPDES fees, to the Environmental Protection Division) as stipulated in the Erosion and Sedimentation Act and other applicable statutes. These assets must be protected in order to ensure that local governments have a predictable and secure means of financing environmental projects that keep their communities safe. These funds also help local governments meet various mandated state and federal laws



and regulations. GMA opposes efforts to transfer the assets of these dedicated sources of local government environmental financing.

Explanation: The Georgia Environmental Finance Authority's (GEFA) water and sewer revolving loan program provides local governments with a source of low-cost financing for water and wastewater infrastructure improvements. After the securitization of GEFA's Georgia Fund portfolio, it is imperative that the state leadership rebuild the asset base for low-interest loans from the Georgia Fund in the coming years. Failure to rebuild a reliable source of loan funds would negatively impact the ability of communities to pay for water and wastewater infrastructure to meet the challenges of future economic development.

3. Increased Technical and Practical Assistance by State Environmental Staff

GMA supports additional state funding to adequately staff positions within the Environmental Protection Division (EPD) that would enable EPD to provide increased technical and practical assistance to Georgia's municipal governments to cultivate a relationship of support based on our mutual goal of a clean environment. GMA supports the creation of an office within the Department of Natural Resources dedicated to technical and practical assistance for local governments.

Explanation: Rather than having the state occupy only a regulatory role, greater emphasis should be placed on providing technical assistance to municipal governments as they strive to fulfill environmental goals. GMA hopes that increases in technical staff at the state level would bring about a more efficient process for state permits. Provision by EPD of basic guidelines, procedures, and templates would result in more complete permit application submissions and a timelier, efficient review. A practicum considering geographic location, growth rate, and population density should be developed to recognize the diversity of Georgia's municipalities and the practical application of environmental stewardship by local governments and public utilities.



Municipal Government

Policies in this chapter are not listed in priority order.

1. Fighting for Home Rule and Local Control Powers

The protection of home rule powers and local control is of paramount importance to all municipalities. GMA strongly opposes any legislation, executive action, or regulatory action that restricts the authority of municipalities to respond to and meet the needs of their communities.

Explanation: Municipal government is the government closest and most responsive to the needs of municipal residents and businesses. Recent polling information indicates that citizens want local control of taxing ability, zoning, quality of life issues, public safety, and public health. Furthermore, citizens elect local officials to make decisions specific to their communities, such as local government consolidation. GMA urges the General Assembly and federal policymakers to resist the temptation to create one-size-fits-all legislation or preemptions. GMA is concerned with the continued erosion of home rule and any restrictions on the ability of municipalities to enact ordinances and enforce regulations to protect the health, safety, and welfare of municipal residents.

2. Service Delivery Strategy Act

GMA is supportive of the Service Delivery Strategy (SDS) Act but recognizes that problems exist with the implementation of the law. City residents should not be taxed by a county for services not received and which are provided primarily for the benefit of the unincorporated area of the county. In order to be fair to all local governments in SDS negotiations, GMA supports the active involvement of every city in any applicable service delivery agreement.

Cities and counties should be required to negotiate Local Option Sales Tax distributions simultaneously coordinate and align their comprehensive plan updates, SDS negotiations, and negotiations over local option sales tax distribution. Currently, there are sanctions that withhold Qualified Local Government Status from parties that fail to reach an agreement on SDS negotiations, and GMA opposes the imposition of additional state sanctions. GMA recommends that constitutional services, as defined in the Georgia Constitution, which are mandated to be provided county-wide be exempt from SDS negotiations, but not other services provided by constitutional officers which are discretionary.



Explanation: The purpose of the SDS Act is to enable local governments to avoid duplication of services, protect taxpayers from unfair taxation, and require that correlations be shown between service delivery costs by jurisdiction and revenue sources. In order to be fair to all local governments in SDS negotiations, GMA encourages the active involvement of every city in any applicable service delivery agreement.

3. Municipal Incorporations

GMA supports citizen access to the heightened services and more responsive representation offered by municipal government. GMA opposes any efforts to deannex portions of existing municipalities to create new municipalities.

Explanation: Recently, Georgia has witnessed a surge of interest by various communities in the benefits of municipal government. As the level of government that is closest to the people, municipalities offer home rule that gives citizens greater influence in the character of their community and the nature of services that they wish to receive. As an entity that supports home rule and the benefits that municipalities offer, GMA is supportive of their aspirations.

New incorporations should be undertaken with careful attention to the practical challenges of effectively providing services. In order to thrive, municipalities need an adequate mix of residential and commercial property. New municipalities are most appropriate in areas that have adequate population and density to support the effective provision of municipal services.

A natural characteristic of municipalities is that they grow, and the most common way in which this is accomplished is through judiciously exercised annexation. Most existing municipalities have logical growth areas outside their existing limits, where the creation of a new municipality could lead to inefficient service delivery.

4. Management of Public Rights-of-Way

The public should be compensated for the use of municipal rights-of-way. Use of the municipal rights-of-way by any company or individual without appropriate compensation to the public is a gratuity. GMA opposes any legislation that prevents the authority of Georgia's municipalities to regulate the use of their public rights-of-way and which weakens the authority to locally determine appropriate compensation for such use. GMA supports a balanced approach to state and federal telecommunications policy that allows new technologies to flourish while preserving traditional local regulatory authority.

Explanation: Municipalities currently have the authority to regulate the use of public rights-of-way and contract with utility providers for their use. Any changes to the use of public rights-of-way could hinder economic growth for municipalities and could jeopardize public safety.



5. Annexation and Deannexation

GMA supports existing annexation and deannexation law and dispute resolution processes which afford property owners the right to petition the municipal governing authority to enter the incorporated area. GMA supports the authority of municipal governing authorities to review and approve (or disapprove) deannexation requests if such requests cause no harm to the residents or property owners either being deannexed or remaining in the city; provided that, no city should be required to provide services to deannexed property without the city's agreement.

Explanation: During each legislative session, bills are introduced that further limit the ability of the property owner to petition for annexation. The issues generally are about zoning changes, density, or service delivery demands and these are best addressed at the local level between the property owner, the municipality, and the county. Growth and development create the demand for housing, jobs, and quality of life desired by the citizens across the state. The right to petition for annexation should remain available to property owners. Any objections from the county that lead to arbitration panels should be focused on resolving disputes quickly and should avoid placing hardships on property owners and the municipal authority. The authority to unilaterally annex unincorporated islands should be retained, regardless of when the island was created, to avoid service delivery conflicts and increased costs on existing taxpayers unless the city is permitted to create a special service tax district for unincorporated islands. Cities should have the ability to review and approve deannexation requests to determine if such requests are appropriate and if they would cause harm to the city.

6. Early Voting Flexibility

GMA supports full access to the polls for municipal elections and opposes any attempt aimed at voter suppression. GMA supports a timeframe of three weeks of early voting for municipal elections with an option to reduce the timeframe to a minimum of one week including weekend days. Further, GMA supports additional flexibility and cost-savings in elections by granting municipalities the option of instituting instant runoff voting systems for mayoral and city council races by local ordinance.

Explanation: Access to the polls for municipal elections is critical for a healthy, functioning democracy and to ensure that mayors and city council members are representative of the voters who they are elected to represent. Due to a smaller subset of voters in municipal elections compared to general elections, the option of reducing early voting to one week of early voting is appropriate for city elections, which are solely non-partisan and held in odd-numbered years. While the three-week early voting is a tool that is effectively used in high-turnout state and county elections, municipal elections are non-partisan and are held on odd-number years. The volume of voters in a municipal election is significantly less than in state and county elections and many cities will only process a handful of early voters during the required three-week timeframe. City officials have expressed concern that the cost of administering an



extended voting period for very few early voters is not an efficient use of taxpayer resources and a local delegation should have the option to shorten the early voting timeframe for municipal elections to reflect the lighter turnout, while also considering flexibility with polling hours to accommodate access for the largest number of voters. As new technologies and voting systems are used successfully across the state, cities should have the option of switching to the new systems if appropriate for their community, especially if they will result in cost savings to city taxpayers.

7. Frivolous Litigation Against Cities

GMA supports the passage of a municipal tort claims act to limit cities' exposure to costly litigation. GMA supports legislation that inhibits frivolous litigation against cities, allows cities to recover court costs and attorney fees resulting from frivolous litigation, and requires any litigant to provide a city with reasonable notice before any litigation is commenced.

Explanation: Legislation that creates new or additional legal exposure to cities creates burdensome costs to municipal taxpayers. Cities should be provided the same opportunity to recover litigation costs that a plaintiff is entitled to recover; the false notion that cities have “deep pockets” to respond to and incur legal costs should not be codified by the General Assembly. In many cases, costly litigation may be avoided if ante litem notice are provided to the city. Multiple standards of application for a generally applicable law lead to litigation.

Municipalities act for the public good and respond to the public need and therefore must provide a broad range of services and perform a broad range of functions throughout their corporate boundaries, regardless of how much exposure to liability may be involved. The exposure of municipal taxpayers to tort liability must have reasonable limitations. Municipalities deserve the protection offered by the establishment of a municipal tort claims act.

8. Immigration

GMA will seek to ensure that any federal and state laws placing mandates on cities related to immigration enforcement are practical, unambiguous, and reasonably administrable.

Explanation: Federal and state law places unnecessary mandates and burdensome administrative work upon city employees. The laws creating these mandates are either so vague or so broad in critical areas as to make local compliance either extremely difficult or pointless. Any new law should be clear so that cities can implement reasonable efforts to curtail illegal immigration.



9. Local Government Infrastructure Bank

GMA supports the creation of a local government infrastructure bank as an innovative tool for local governments to use for financing capital needs and saving taxpayer dollars.

Explanation: GMA supports the creation of a Local Government Infrastructure Bank to serve as an additional financing tool for capital-need projects. Through issuing tax-exempt bonds, a Local Government Infrastructure Bank would have the benefit of pooled financing and provide a less expensive alternative option for municipal governments, without requiring taxpayer dollars or state funding.



Public Safety

Policies in this chapter are not listed in priority order.

1. Public Safety Collective Bargaining and Mandated Pay and Benefits

GMA strongly supports public safety employees, but GMA strongly opposes legislation establishing collective bargaining for local government employees, placing costly restrictions and requirements on the relationship between municipalities and municipal employees, and mandating pay or benefit levels.

Explanation: Due to its cost, inefficiency, and detrimental effect on the provision of government services and because it violates the principle of home rule, GMA opposes legislation seeking to establish collective bargaining for local government employees. All local government employees are afforded adequate constitutional due process protection. GMA opposes legislation that would directly affect local public safety personnel policies, be an unnecessary and unwarranted intrusion into local matters and provide extraordinary rights for one class of municipal employee. GMA supports the adoption and implementation of appropriate personnel policies by local elected officials. GMA believes support should be provided to public safety officials who experience PTSD, and that such support should be addressed as a statewide issue with statewide funding, so as not to constitute an unfunded mandate for local governments.

GMA also supports improved public safety pay and benefits as determined at the local government level and opposes the imposition of pay and benefit levels by state or federal mandate. GMA has and is committed to continuing to work with local governments on identifying pay and benefit improvement alternatives and methods of funding these improvements.

2. Funding for Local Law Enforcement Officer Equipment and Training, Municipal Judge Training, and Municipal Court Clerk Training

GMA continues to support utilizing funds collected for public safety equipment and training, municipal court judge training, and municipal court clerk training solely for that purpose. GMA supports adequate funding for local public safety personnel training and counseling, municipal



court judge, and municipal court clerk training. GMA supports municipal law enforcement and believes that criminal laws are best enforced by properly trained law enforcement personnel.

Explanation: Article III, Section IX, Paragraph VI (d) of the Georgia Constitution authorizes the imposition of additional penalties to be used to provide training for law enforcement officers. Code Section 15-21-70 et. seq. provides that the fine monies collected be submitted to the state and placed in the general fund and spent on law enforcement officer training. While the bulk of the money is collected from cases brought to court by local police agencies, most of the appropriations for training have gone to state agencies and officers. According to the Peace Officer Standards and Training Council, municipal police officers comprise the majority of law enforcement officers in Georgia and as a result, have the majority of interactions with the general public. Proper training of police officers is an essential part of any public safety effort. The state should therefore appropriate adequate funding to both the Georgia Public Safety Training Center and regional academies to ensure that the majority of all law enforcement personnel are adequately trained. In addition to adequate funding for training, funding for counseling and treatment for public safety personnel who experience mental trauma should be considered in state appropriations.

3. Decriminalization of Misdemeanor Offenses

GMA believes that the purpose of a municipal court is to adjudicate matters addressing health, safety, and quality of life within the municipality and that such courts should not be utilized as a tool for revenue generation.

Explanation: Municipal courts, including indigent defense costs, are funded by the municipality in which they are located. Any attempt to decriminalize misdemeanor offenses, including minor traffic offenses, must ensure that there is no negative fiscal impact on the municipal court or the municipality. Fine collection is already a difficult proposition and without the proper incentive, many people may simply choose to ignore court-imposed fines for misdemeanor offenses. Fine collections are important for covering the administrative costs of operating a municipal court, and thus for ensuring the laws are obeyed and public safety is not compromised.

4. Municipal Court Fines and Fine Add-Ons

GMA will seek to have the payment of municipal fines take precedence over the remittance of revenue to fine add-on recipients in partial payment cases. GMA adamantly opposes any new,



additional state-imposed fine add-ons collected on offenses adjudicated in municipal court. GMA supports an administrative and processing fee based on a percentage of the fine add-ons collected and remitted to various entities.

Explanation: Municipal courts and municipal police departments are wholly funded by municipal taxpayers. Cases brought to such municipal courts are typically made by municipal police or code enforcement personnel, are adjudicated by municipal judges, and the administration is handled by municipal personnel. Municipalities pay to house municipal prisoners in county jails and must spend their own resources to provide for indigent defense. In recent years, the creation of new fine add-ons and regulatory changes have placed fine add-on recipients above municipalities in the priority for receiving fine payment in cases where the entire fine is not immediately paid in full. The effect of these changes has been to force municipal courts to act as tax collection agencies for state government programs that rarely benefit municipalities. Municipal courts carry a large burden in collecting and remitting fine add-ons to various entities and should be able to retain a percentage of the amounts collected as an administrative fee for the work done by the municipal court.

The creation of new state-imposed fine add-ons, given the current number of existing fine add-ons and the partial payment priority system currently in place, is overburdening defendants that are adjudicated in municipal court. Additional fine add-ons result in sending more defendants to probation and imposing more costs on the administration of municipal courts.

5. Funding Crime Labs

GMA believes that adequate and proper funding of state crime labs is the responsibility of state government and opposes efforts to shift costs for their support from the state to local governments.

Explanation: State crime labs are a vital resource used by local law enforcement agencies seeking to prosecute state crimes on behalf of the State of Georgia. Efforts that seek to make local governments pay for their operation fail to recognize that cities already remit fine add-ons to the state to pay for this service and that shifting additional costs to local agencies merely increases the tax burden locally.



6. Local Law Enforcement Jurisdiction

GMA supports the ability of municipal law enforcement agencies to patrol and enforce traffic laws on all federal, state, and local public roads in their jurisdiction.

Explanation: Numerous proposals aimed at making it more difficult for local law enforcement agencies to enforce traffic laws on interstate and state highways have been recently circulated. These proposals incorrectly presume that traffic enforcement is designed to generate revenue for local governments, when in fact such enforcement is critical to public safety. Georgia has fewer than 1,000 state patrol officers and relies heavily on local law enforcement to fill in the gaps in patrolling public highways. Not only do local traffic enforcement efforts save lives on our highways, but it also results in numerous arrests of fugitives and felons that have otherwise escaped from the criminal justice system. Legal remedies including investigations by the state Department of Public Safety and the accountability of local elected officials at election time provide an adequate check on any abuses. Hampering the ability of local law enforcement to patrol the highways and interstates will be devastating to public safety on the local and the state level.

7. Local Government Firearms Policy

GMA supports the Second Amendment of the United States Constitution. GMA believes reasonable laws regulating persons with serious mental health issues and their ability to obtain firearms licensing are warranted. GMA supports the ability of local governments to set policies regarding the carrying of weapons and firearms by their employees and volunteers while they are engaged in the course of their employment. Further, GMA supports the ability of local governments to set policies regarding the carrying of weapons and firearms on municipal property where security is provided. GMA supports municipal law enforcement and believes that criminal laws are best enforced by properly trained law enforcement personnel.

Explanation: Many municipal officials are strong advocates for the right to gun ownership. However, GMA believes that those elected officials are the best qualified to craft local policies about when it is appropriate for firearms and weapons to be brought onto municipal public property.

8. Bias-based Profiling

GMA opposes the practice of profiling protected classes and encourages efforts by municipal police departments to train officers not to engage in such profiling. GMA supports legislation that



requires training, supervision, and local policies designed to prevent bias-based profiling, such as GMA's Excellence in Policing Program, provided that any data collection mandates apply only to those agencies found to be engaged in such practices.

Explanation: Many municipal police departments already train their officers not to engage in bias-based profiling, a practice that undermines public confidence in law enforcement. Several recent state proposals, however, would have required that police officers collect additional data at every traffic stop. Given that municipalities already send a copy of every traffic citation issued to the state, containing identifying data, additional data collection seems unnecessary and duplicative. GMA will work to ensure that legislation that attempts to address the issue of racial profiling does not create administrative burdens that interfere with local public safety efforts.

9. Secondhand Dealers and Pawnshops

GMA opposes legislation relating to secondhand dealers, pawnshops, and other similar establishments which would preempt local law enforcement programs that facilitate the recovery of stolen goods. GMA opposes legislation that would preempt such local law enforcement programs or create fiscal and fee limitations upon these programs, making it impossible to operate them from a fiscal standpoint.

Explanation: Numerous municipalities utilize tracking systems that allow for their local law enforcement to track transactions at local pawnbrokers and other similar establishments. These tracking systems require the pawnbroker to enter inventory into a database which can be checked by local law enforcement to determine whether the items are legally owned or whether they have been previously stolen. Municipalities charge a fee to cover the costs of running such programs and are precluded by state law from charging fees in excess of the cost of program maintenance.

10. Volunteer Firefighter Incentives

GMA supports incentivizing the recruitment and retention of volunteer firefighters with a state income tax credit and/or credits for state-issued driver's licenses and firefighter training.

Explanation: Small and mid-sized municipalities in Georgia are dependent on volunteers to operate their fire departments. Attracting and retaining volunteers has become very difficult in many places. Offering those volunteers that have maintained their training and participation for at least three consecutive years an annual \$1,000 state income tax credit would help municipalities retain trained and experienced volunteers.



11. Traffic Camera and Digital Enforcement Technology

GMA supports legislation that authorizes municipalities to ethically and responsibly use video and digital technology to enforce traffic laws with an emphasis on public safety, especially protecting school-aged children.

Explanation: Red-light video technology has been in use in municipalities across the state for several years now and has led to increased safety at many intersections. GMA feels that the ethical and responsible use of a similar technology to enforce speeding laws in clearly marked school zones, to enforce compliance with stop arms on school buses, or in other problem traffic enforcement areas will also lead to substantial public safety improvements. Further, ticket revenue caps should be based on a three-year rolling average.

12. Juvenile Justice Reform

In the interest of public health, safety, and welfare of municipal residents, GMA supports juvenile justice reform which promotes and emphasizes education and responsibility to juvenile offenders and helps provide them paths to a successful adult life. In supporting juvenile justice reform, GMA calls for the ability of municipal governments to review and assess the community outcomes related to any such reform. GMA also supports the following: proper treatment for juveniles exhibiting behavioral patterns that may cause criminal activity, holding parents and guardians responsible when their actions promote and encourage criminal activity of the juvenile, adequate state funding for juvenile detention facilities, staff training for those working in such facilities, and state funding to provide access for early intervention programs to discourage criminal or negative attention-seeking behavior.

Explanation: Municipalities support changes to the state's juvenile justice system which will provide children more opportunities to obtain an education and jobs that will keep them out of trouble with the law and help direct them towards becoming key contributors to society. Providing juvenile offenders with education, training, and hope will help problem juveniles become positive adult contributors to municipal society and help municipalities' interests in protecting the health, safety, and welfare of all municipal residents.

13. Human Trafficking

Human trafficking destroys lives and harms communities; therefore, GMA vehemently abhors this deplorable act. GMA supports federal, state, and local action which gives law enforcement additional tools and resources to combat and prevent human trafficking. Such tools and resources shall include, but not be limited to, enhanced technology development and deployment, training, building partnerships with schools, state law enforcement, and community organizations, and increased penalties for traffickers and consumers.



Explanation: Additional resources for police and other officials combating traffickers, customers, and other criminals will promote cooperation between different levels of government which is vital to eliminating human trafficking. These efforts will also provide better avenues for education and awareness of human trafficking to stop such crimes through the prevention and support of victims. Combating human trafficking protects the health, welfare, and safety of city residents by protecting children from potentially dangerous lifestyles, encouraging students to receive a formal education, keeping potential criminal elements at bay, and protecting the freedoms of all persons.

14. Drug Abuse and Mental Health Issues

GMA supports federal, state, and local action which gives appropriate local public safety personnel and municipal courts additional tools and resources to combat and prevent drug abuse and extends those same resources to people dealing with mental health issues.

Explanation: Drug abuse is an epidemic that affects cities of all sizes and socio-economic statuses. In recent years, the state has taken the lead in attempting to combat the growing drug war through methods such as community-based treatment and accountability courts. Where some of these same options and tools have been extended to people suffering from various mental illnesses, cities need additional resources to provide local services to combat and prevent drug abuse from growing into an even larger problem and to assist those across the state who are living with mental illnesses.

15. Medical Cannabis

GMA supports local control of building permitting, inspection, and occupational tax certificates for any medical cannabis cultivation operation. The location of cultivation sites, processing and distribution facilities, and dispensaries should be subject to local land use, zoning, building, and occupancy codes.

Explanation: In 2019 the Georgia General Assembly legalized low-THC CBD Oil in Georgia. The legislation authorizes up to six (6) cultivation sites in the state, and GMA supports local control of all local permitting processes. GMA also supports that any such business would be subject to occupational taxes.



16. Emergency Medical Service Response Times

GMA supports legislation that addresses and alleviates strains placed on municipalities' public safety resources, and residents, as caused by slow EMS response times.

Explanation: Efficient EMS response times are critical for municipalities, and extended waiting periods present a threat to the public health, safety, and welfare of municipal residents. GMA seeks greater flexibility for municipal first responders to engage in emergency medical transport; permanent solutions; and overall, lower EMS response times. GMA recognizes the issue has several contributing factors and prefers legislation and policy that works proactively to address each underlying cause.

17. Municipal Option on O.R. Bonds & Other Diversion Programs

GMA supports a municipality's ability to develop qualifying O.R. Bonds and diversion programs to further criminal justice policy initiatives appropriate to each municipality.

Explanation: The crafting of criminal justice initiatives by municipal leaders requires the flexibility to develop policy that further the best interest of the municipality while attending to the municipality's needs in criminal justice reform, enforcement, and/or rehabilitation.



Revenue and Finance

Policies in this chapter are not listed in priority order.

1. Revenue Options

The state tax code should provide a wide variety of revenue options that would be available equally to all municipal governments. These options should include flexibility for municipal officials to adopt revenue and revenue sources as necessary to respond to local growth, decline, recession, community desires, and emergencies, should encourage community input, and should ensure tax equity and the elimination of double taxation. Specifically, GMA supports state law providing a procedure for elected officials, subject to voter approval, to institute the levy of municipal option sales tax for capital improvements or property tax relief.

Explanation: A diversity of revenue sources is essential for municipal governments to meet the needs of their citizenry. The state should respect the right of Georgia taxpayers, through their municipal officials, to choose the proper methods and in the appropriate amounts necessary to fully fund important quality-of-life services. Additionally, any revision should provide for tax equity based on the economic input and value provided to the state by the citizens of individual local governments as well as the services provided by and demanded of individual local governments.

2. Tax Transparency and Accountability

GMA supports measures that increase taxation and revenue transparency including the continued review of existing tax exemptions and incentives based upon measurable and defined goals. GMA also supports requiring state agencies to analyze, consider, and disclose the fiscal effect of new or amended state laws and regulations on local governments.

Explanation: During each legislative session, numerous changes are made to Georgia's tax code, often through individual bills. These tax cuts and tax shifts have resulted in an unbalanced tax code, including regional distortions in the tax base, which has in turn led to budget shortfalls at the state and local levels. Since many types of taxation work together to provide revenue for the state and local governments, any change to one type of tax will often affect the others. To ensure that Georgia has a balanced and equitable system of taxation, the state should take a comprehensive approach to taxes as a whole. Any revision of the tax code should respect the needs of municipal governments and the important and often diverse services that municipalities provide to their residents and property owners.



3. Expansion of Exclusive County-Wide Sales Tax

GMA opposes the creation or expansion of existing county-wide sales taxes which exclude municipal government participation or replace other equitable sales tax options.

Explanation: The Homestead Option Sales Tax (HOST) is often used as a threat by counties in negotiations over Local Option Sales Tax (LOST). Georgia cities need to be included in the negotiations over tax distribution and need to be treated fairly in those negotiations, which is less likely to happen with a HOST.

4. Full Collection of Sales Taxes; Provision of Data

GMA recommends that the state take necessary steps to ensure the full collection and timely remittance of all sales and use taxes due to the state and to local governments, including additional funding for the Department of Revenue for audits and compliance purposes. GMA supports legislation requiring the Department of Revenue to collect, compile and provide to municipal governments data necessary to determine the aggregate amount of sales tax generated by industry or businesses located in each municipality and the aggregate amount of sales tax generated by industry or businesses located in the unincorporated area of each county.

Explanation: Representatives of the Georgia Department of Revenue have stated that the department is able to audit less than 1 percent of the businesses in each sector remitting state and local government sales taxes to the state. While most businesses comply with sales tax laws, untold dollars remain on the table, uncollected by the state, as a result of inadequate enforcement. While it is impossible to know how much sales tax revenue remains uncollected in Georgia, a voluntary system of compliance allows for shortfalls. In order to ensure full collections of sales tax revenues, the state should provide the Department of Revenue with more capacity for enforcement, including ample auditors.

For years, municipal officials have requested data detailing the sites of retail transactions. Municipal officials claim that this data will increase compliance by allowing municipal officials to compare gross sales reported municipality-wide to the state with the aggregate gross sales reported to municipal officials through the collection of occupation taxes or other proxies. Moreover, this data will indicate the health and vitality of the retail sector of the local economy and demonstrate whether economic development efforts focused on increasing retail activity are having the desired impact. Finally, anecdotal evidence in other states indicates that as more detailed sales tax data is reported, compliance has increased.

GMA believes that the following five steps would substantially improve the reporting and accuracy of sales tax collection. (1) Require the Department of Revenue to collect data showing sales tax collections in municipal jurisdictions; (2) Fully capture all data, whether electronically or manually filed; (3) Require the Department of Revenue to share aggregate sales tax data for



collections within municipal boundaries; (4) Support confidentiality and privacy of information shared with cities; (5) Support efforts to increase audits to ensure compliance.

5. Sales Tax Exemptions

GMA opposes the erosion of the local sales tax base caused by the creation of statewide sales tax exemptions. In the case of sales tax exemptions, GMA supports each exemption having a fiscal note and a time-limited sunset tied to a periodic cost-benefit analysis based on defined goals.

Explanation: Like the property tax, the gradual erosion of the sales tax base due to exemptions for general and special interests has challenged municipalities' abilities to adequately fund services. Since 1989, the number of statewide sales tax exemptions in Georgia has increased significantly without overall consideration of the cumulative effect on the revenue base of local governments or the creation of regional revenue distortions. This concern is significant in light of the limited revenue options available to local governments coupled with increasing levels of service responsibility and state and federal unfunded mandates. Ultimately, sales tax exemptions merely shift the tax burden from certain consumers to property owners and unevenly shift this burden in areas of greater distortion. GMA believes any new sales tax exemption should have realizable goals; a time-limited sunset; a fiscal note; and an annual cost-benefit analysis.

6. Assessment Limitations and Appeals

GMA supports reasonable reform of the approach to property assessments which minimizes undue hardship and confusion to property owners, ensures equity among comparable properties and taxpayers, provides for adjustment of values that mimics market conditions, and strikes a balance between the goals of providing more certainty to taxpayers and retaining uniformity, flexibility, and revenues necessary to provide services at the local level.

Explanation: Local governments need a broad tax base in order to provide services in times of market fluctuations. Any changes to the property assessment process should reflect the highest order of consideration to ensure against tax inequities. Reactionary policies, such as freezes and caps, defy free-market principles, lead to tax inequities, and can decrease the flexibility necessary for the provision of basic services to residents.

Other states that have implemented caps or freezes have created hardship for local governments and for schools, for property owners – particularly new property owners – and for economic development. Property assessment restrictions force municipal governments to live off new growth or to increase millage rates.



Moreover, uniformity is an issue. Property owners with identical properties receive identical services but may pay grossly different property taxes based simply on the date on which their respective property was purchased. Consideration must be given to timely reassessment and reevaluation practices to help ensure uniformity, balance in taxation, and current market value.

7. Property Tax Exemptions and Exempt Properties

GMA opposes the erosion of the property tax base caused by the creation of property tax exemptions unless such exemptions are approved by local government action. In the case of exempt properties, GMA supports mechanisms that allow compensation to be paid to the local government for services rendered in lieu of taxes.

Explanation: The gradual erosion of the property tax base due to the exemptions for general and special interests has challenged local governments' abilities to adequately fund services. Since 1989, the number of statewide property tax exemptions has increased significantly without overall consideration of the cumulative effect on the revenue base of municipalities. This concern is significant in light of the limited revenue options available to municipalities coupled with increasing levels of service responsibility and state and federal unfunded mandates.

8. Revisions to the Taxpayer Bill of Rights Advertisement Requirements

GMA supports amending the requirements surrounding the required notice prescribed by the "Taxpayer Bill of Rights" to either better describe the changes to the tax digest or provide flexibility in when the notice is required to better reflect economic conditions and to account for local property tax exemptions.

Explanation: The "Taxpayer Bill of Rights" is designed to notify the public that the overall digest has increased in value. However, the wording of the notice fails to differentiate the difference between increased millage and increased assessment. Furthermore, it inadequately explains that an overall increase in assessed values does not mean that all parcels increased in value. This creates confusion and has even led to local governments publishing additional advertisements to clarify the initial advertisement.

9. Local Expenditure Flexibility

GMA opposes local government expenditure caps and required-minimum expenditures.

Explanation: Recent legislative attempts to place spending caps on local governments are based on a one-size-fits-all approach to Georgia's diverse and myriad municipalities, counties, and



school systems. Different communities have different needs and different resources. While most local officials work to keep expenses low, citizen demand, market forces, emergencies, and court decisions at times force expenditure increases on local governments. Local elected officials are accountable to their electorate and are elected to make the tough budgetary decisions necessary to provide adequate police, fire, transportation, economic development, recreation, and other services demanded by their particular electorate. Many necessary costs, such as health and liability insurance, motor fuels, asphalt, and construction materials are beyond the control of local officials. Fast-paced development, state and federal mandates, and the age of infrastructure can create unanticipated water, sewer, and transportation costs. Local elected officials must have the spending flexibility to pay these costs while still providing the general quality of life services expected by their citizens. Arbitrary caps on spending interfere with local decision-making, local accountability, and the ability to meet the needs of Georgians at the local level.

10. Tax Equity / Double Taxation

GMA supports legislation that will ensure local government tax equity by prohibiting county governments from taxing municipal property owners for services that the municipal government provides or which are provided primarily for the benefit of the unincorporated area of the county.

Explanation: The Service Delivery Strategy Act, as well as the Local Option Sales Tax and other laws affecting local government revenue, are intended to encourage and achieve tax equity at the local level. These laws are carefully designed around the premise that each local situation is different and allow local governments to address tax equity issues at the local level. However, due to the complexity of issues included in service delivery and local option tax negotiations, combined with the negative consequences resulting from the failure to reach an agreement, double taxation remains a reality for many municipalities and municipal taxpayers throughout the state. Municipal property owners and taxpayers continue to pay county taxes for county services that are not provided in the municipality or for county services that are jointly provided by the municipality. In effect, citizens in many municipalities are paying twice for the same service. The General Assembly should pass a constitutional amendment prohibiting this practice.

11. Unfunded Mandates

GMA opposes any legislation which creates unfunded mandates that impact cities.

Explanation: Unfunded mandates, typically laws or regulations created by the state or federal government that are imposed on local governments, impose costs or require local government expenditures without providing the funding to pay for those costs or expenditures. In order to



pay for the mandates, local governments are often forced to raise taxes or reduce services and costs in other areas. Any requirements imposed on local governments by the state or federal government should be accompanied by sufficient funding to pay for the cost of complying with the requirements.

12. Franchise Fees or Comparable Compensation

GMA supports the use of negotiated municipal fees or a similar tax mechanism that takes into account provider equity while ensuring commensurate compensation to the municipality and citizens for the use of the municipal right-of-way.

Explanation: Fees are typically implemented as part of an agreement between municipalities and a utility company, wireless provider, or other enterprises such as cable companies that utilize public rights-of-way. These fees are essentially the “consideration” of these agreements. They compensate municipalities for the use of the public rights-of-way.

13. Debt Setoff

GMA supports legislation authorizing local governments to establish a debt setoff program in conjunction with the Georgia Department of Revenue to collect debt owed to local governments.

Explanation: A debt set-off program will allow debts on past-due utility accounts and other debts owed to local governments to be set off against a debtor’s individual state income tax refund. Governments would submit the debts owed to a central clearing house that would transmit the debts to the Department of Revenue’s Income Tax Division for set-off against state income tax returns. Persons listed as debtors to local governments would receive notice of their stated debts and would have the opportunity to appeal and/or pay the debt prior to any offset against income tax refunds. Similar programs have already been successfully implemented in North Carolina and South Carolina

14. Excise Tax on Coin Operated Gaming Machines

GMA supports allowing local governments to levy an excise tax on coin-operated amusement machines to be applied to local public safety operations, law enforcement salaries, and code enforcement.

Explanation: Coin-operated amusement machines are currently untaxed locally, making it an anomaly in the state’s tax code. An excise tax dedicated to public safety and code enforcement would offset the demand that these operations place on local law enforcement resources.



15. E-Fairness Legislation for Taxes

GMA supports legislation that continues to modernize the law regarding taxes and fees to ensure equitable taxation on digital products equivalent to traditionally taxable goods and services.

Explanation: The rise of the digital economy has reframed the economic landscape for our state and nation. GMA supports taxation legislation that works to recognize these changes and ensure fairness in taxation practices between brick-and-mortar storefronts and their electronic counterparts.



Transportation

Policies in this chapter are not listed in priority order.

1. Transportation Finance

GMA recognizes that new and expanded sources of federal, state, and local revenue are needed to provide for the state's growing population, accommodate our state's energy infrastructure, meet increased demands on our transportation systems, and allow the state to remain a significant player in the regional and global economy. Long-term, sustainable, and diverse funding streams are necessary to expand and improve the statewide multi-modal transportation network. Specifically, transportation revenues must address needs beyond roads and bridges, including sidewalks, bicycle paths, transit, light rail, and commuter passenger rail.

Explanation: Flexible, sustainable revenue options are needed to ensure the ability of the state and local governments to address long-term transportation infrastructure needs. In addition to meeting the needs for new roads and bridges, transportation funds must be made available for a wide array of multi-modal local transportation initiatives. Congress needs to set a new vision for the next few years and must also implement a funding strategy that makes sense for the next bill and beyond. GMA supports a long-term, comprehensive national transportation program that allows local control over federal funds and invests in our potential as a country. Cities are investing in transportation from their own budgets. Cities report they will need nearly \$4.5 billion for transportation infrastructure improvements over the next five years. Additionally, due to unforeseen expenditures and revenue losses related to the pandemic, some cities are postponing infrastructure projects which will only lead to higher costs for these projects in the coming years. Local funds will not be enough to address our cities' transportation infrastructure needs. The federal government must step up as an equal partner to leverage local investments.

2. Increased Truck Weights

GMA opposes legislation to allow increased truck weight limits.

Explanation: Any increase in truck weight limits must be accompanied by simultaneous and sufficient increases in LMIG funding and/or any additional funding necessary to remediate rapid deterioration of state and local, i.e. municipal, roads and bridges. Further, state authorities lack the personnel to adequately enforce truck weight limits in Georgia's 537 municipalities, and therefore should be supported with state funds to hire additional state officers to perform this function, and local law enforcement should be given sufficient authority to stop and cite heavier trucks for traffic and weight violations.



3. Review and Update LMIG Distribution Formula

GMA urges the Georgia Department of Transportation to work with local officials, GMA, and ACCG to review and update the Local Maintenance & Improvement Grant (LMIG) distribution formula no less than every four years using available data from the U.S. Census Bureau and other sources to reflect the intensity of use and the economic impact of transportation projects.

Explanation: Currently, LMIG funds are allocated by a formula based on road miles and population. State law authorizes the GDOT Planning Director the discretion to set the formula and to “include considerations of paved and unpaved lane miles and vehicle miles traveled and may include population, employment, and local funding matches available, as well as other factors as may be determined by the division and the director.” Currently, the formula is based on 1/3 population from yearly census estimates and 2/3 of local government-maintained road mileage submitted by each local government. Since GDOT originally set this formula, new information has become readily available which more accurately reflects employment and other factors. Routine periodic review of the formula will allow GDOT to consider incorporating new data to distribute funds where they are needed the most.

4. Passenger Rail and Transit Services in Georgia

GMA supports the planning, funding, and operation of commuter passenger rail service and transit services in partnership with the state and federal government and encourages the accelerated development and implementation of the entire Georgia Rail Passenger Program. Additionally, GMA believes that it is critical that funding for Georgia rail and transit come from a combination of local, statewide, and federal sources. To facilitate the implementation of the state’s rail program and interstate passenger rail connectivity, Georgia’s governor should make appointments to revive the Georgia Rail Passenger Authority.

Explanation: As Georgia’s population increases, it is becoming more and more difficult to move people in an efficient and cost-effective manner, especially in and between the state’s metropolitan areas. The development of viable commuter and passenger rail services is essential to the economic well-being of the state and its municipalities and counties. Complete implementation of the state’s rail program will allow real choice in modes of travel for the people of Georgia for years to come. It should be noted that statewide funding for rail transit would not negatively impact the state’s existing motor fuel tax, because funding would come from other state and federal appropriations.

5. Airports

GMA supports policies oriented to the viable, safe operation of airports, which recognize and support airports as a major tool for economic development across Georgia. Further, GMA opposes



any attempt to usurp control of or take over any airport owned by a local government or local government authority.

Explanation: The state's 104 general aviation and air carrier airports have a significant economic impact statewide as well as in the communities they serve. In 2020, the Georgia Department of Transportation released an Airport Economic Impact Study. The study looked at the statewide economic impact of commercial airports and general aviation airports in the state as well as Hartfield-Jackson International Airport. The study found that impacts for all airports increased from \$62.6 billion in 2011 to \$73.7 billion in 2020, which is an 18% increase. The economic impact accounts for over 450,500 jobs and over \$20 billion in payroll. Additionally, public airports in the study supported \$1.35 billion in state and local tax revenue, including \$196.5 million in annual sales tax revenue and \$86.6 million in state income tax revenue. All impacts reported in the study reflect conditions existing prior to the COVID-19 pandemic. Further, state proposals to wrest away control of municipal airports from local governments would remove the most effective level of oversight of these airports. Municipal governments are best equipped to oversee local airports because local voters provide accountability for each local ordinance and dollar invested. State oversight of municipal airports is neither warranted nor necessary as local governing authorities already have the tools to manage and supervise municipal airports.

6. Strengthen the Relationships between GDOT and Georgia's Municipalities

GMA supports building stronger relationships between GDOT and municipalities that foster good communication, local input, greater flexibility, and an understanding of and sensitivity to the individual character of Georgia's communities in the design and implementation of transportation projects in municipalities. GMA also supports GDOT efforts to streamline and expedite the completion of local transportation projects. GMA believes the following three steps should be taken to build this relationship:

- (1) GMA urges the state legislature to provide sufficient funding to GDOT to ensure that the Department has adequate staff to provide project review and implementation for local road projects in a timely manner so that scarce state, local, and regional transportation resources can be used as efficiently and effectively as possible.*
- (2) GMA supports an enhanced, substantive role for cities in the evolving statewide planning and project prioritization process at the Georgia Department of Transportation.*
- (3) GMA supports continued, sustained funding for local projects and priorities within this evolving process.*
- (4) GMA urges GDOT to authorize a process to certify local governments to carry out an approved list of projects on local roads without GDOT review and approval.*



Explanation: Municipal officials recognize the various complexities of transportation projects that GDOT oversees throughout the state. Transportation projects and improvements serve as economic development catalysts in many downtown areas and are crucial for continued investment in municipalities, which ultimately provide benefits for the state as a whole. Project delays with the permitting and review process can lead to increased costs to reach completion and discourage public-private investments. As a result, GMA is committed to advocating for stronger partnerships between GDOT and city governments so that municipal officials will have access to status reports and updates at all phases of transportation project implementation, including design, permitting, construction, and completion of projects.

7. Authority Over Emerging Transportation Technology and Uses

GMA supports the local authority to regulate right-of-way access and management, safety considerations, and user requirements of newly emerging personal transportation modes. Clear definitions for electric scooters and other new types of vehicles, rules of the road that complement safety in use, and limitations on the liability of local governments where such vehicles are utilized are needed in the code to augment cities' ability to viably harness these new technologies as real transportation options.

Explanation: In response to the introduction of emerging transportation technology in many dense, urban areas, it is important for the General Assembly to create definitions for such emerging technology, establish rules of the road for both private and commercial use, limit liability and affirm local control where specific populations are being targeted.

8. Remove Cap on Local Taxing Authority to Support Road Infrastructure

GMA urges the General Assembly to take swift action to increase the cap on local taxing authority that exists in the Transportation Funding Act of 2015, and to better reflect periodic adjustments to the average retail price on which the local sales taxes are based allow local taxing mechanisms to apply uniformly to petroleum products, without arbitrary caps or limitations, and ensure taxation equity on equivalent electric charging.

Explanation: Current law included in the Transportation Funding Act of 2015 places a \$3 cap on the levy of local sales taxes on motor fuels. In contrast, state excise taxes on motor fuels are periodically adjusted to account for inflationary and fuel efficiency changes, with no cap. Imposing an artificial cap on local government taxing authority will result in an immediate negative impact for many counties around the state and will not allow local governments to generate sufficient revenues to pay for transportation infrastructure as costs for projects continue to rise each year. Removing this cap and incorporating automatic adjustments based on average statewide retail prices, will help ensure an adequate, sustainable revenue stream will be available to help address local transportation needs.



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