ACCG works on behalf of counties and their communities to provide public policy development and legislative advocacy on issues that come before the Georgia General Assembly and the U.S. Congress. As part of ACCG’s policy development process, county officials identify specific, actionable items for the Association’s lobbyists to further. These items, called the Legislative Agenda, are recommended by the ACCG Policy Council, approved by the Board of Managers and voted upon by the ACCG membership at the Legislative Leadership Conference as part of the County Platform.

**State**

**Partner with the State to Ensure Wise Use of Taxpayer Dollars**

According to the State Constitution, counties are a political subdivision of the State of Georgia. As such, the State places requirements on counties for many programs and services – often without fully funding their cost. Furthermore, state agencies and authorities establish rules and regulations that can add costly financial and personnel strains on local governments. In recent years, ACCG has worked with the Georgia General Assembly to provide relief from some of these laws and regulations, allowing counties to invest taxpayer dollars into the community’s priorities. ACCG will work to reduce or eliminate additional outdated or unnecessary requirements on counties and to reimburse counties for costs incurred for the administration of state programs by advocating the following:

- **Annexation, Deannexation and Incorporation** - While annexation and incorporation may be appropriate, these processes are abused when their primary objectives are circumventing a county’s land use plan, zoning or other ordinances, or shifting limited fiscal resources while not assuming appropriate service delivery responsibilities. ACCG seeks meaningful changes to both annexation and incorporation law to remedy these abuses. To further individual property rights, the General Assembly should authorize property owners to deannex from a city under the same conditions as annexation.

- **Class Action Litigation Regarding Tax Refunds and Use of Tax Proceeds** - ACCG’s new platform statement on class action litigation calls for parity in treatment between the state and its political subdivisions. State law currently prohibits the use of class actions when bringing a tax refund suit against the Georgia Department of Revenue. In light of the growing use of this mechanism to bring costly tax-related litigation against cities, schools, and counties, ACCG asks the General Assembly to extend the same protection to local governments that the state currently enjoys.

- **Emergency Medical Services (EMS)** – State law should require that CMS and all payors honor the assignment of benefits for EMS services. When a patient signs an assignment of benefits, the payment must be remitted to the EMS provider.
• **Georgia Agriculture Tax Exemption (GATE)** – ACCG’s platform statement on the Georgia Agriculture Tax Exemption (GATE) program builds from legislation that came close to final passage in the 2016 legislative session. The updated statement calls for further measures to tighten enforcement of eligibility for, and use of, GATE cards, calls for more information sharing between the relevant state departments that administer GATE, and urges the General Assembly to require detailed annual reporting regarding GATE’s fiscal impact.

• **Medicaid Benefits** - The Department of Community Health and the Department of Human Services should allow for the continuation of Medicaid benefits for offenders prior to conviction, and for the suspension of benefits for those convicted instead of cancellation of benefits.

• **Modernization and Balanced Funding of the E-9-1-1 System** – ACCG calls for the creation of a Local Government 9-1-1 Authority to provide statewide fee collection, coordination, planning, auditing of service providers and enforcement of requirements. ACCG also calls for an increase in available 9-1-1 funding by bringing parity to all 9-1-1 fees collected, $1.50 per month or retail transaction, and the elimination of the cost recovery charges.

• **Regional Transit Governance and Funding** - ACCG supports the creation of new options for funding and financing rural and urban transit. ACCG supports consolidation of transit operations to improve efficiency. ACCG also supports a governance structure that includes the county government proportional to their level of funding.

• **Service Delivery** – With a prominent legislator promising to revisit the Service Delivery Strategy Act, ACCG will work to avoid adverse SDS revisions and close loopholes in order to minimize conflict during negotiations and dispute resolution. ACCG’s proposed changes will mirror definitions and principles detailed in the joint ACCG/GMA SDS handbook.

• **Single County TSPLOST** - ACCG supports reforms to the Single County TSPLOST to make it easier to use and more flexible.

• **Title Ad Valorem Tax (TAVT)** - ACCG’s platform statement on title ad valorem tax (TAVT) reform calls for parity in treatment between new and used cars regarding valuation for tax purposes. The statement also calls for the end to the annual statewide cap on the dollar amount of revenue local governments receive from TAVT.
Federal

- **Tax Exempt Municipal Bonds** - Tax exempt municipal bonds are vital tools to local governments seeking to bring economic development and job growth to their communities. ACCG urges Congress to preserve the tax exempt status of municipal bonds and to oppose any attempt to cap or eliminate the exemption, for doing so would increase the borrowing costs of public entities which will ultimately be shifted to the tax payer in the form of rate and tax increases.

- **Marketplace Fairness Act (Sales Tax on Remote Sales)** - ACCG urges Congress to require remote sellers to collect sales tax and distribute the funds back to the consumer’s state. Once the state receives the sales tax, the state should be required to remit the appropriate sales tax revenue to local governments within their state. Such legislation to assist state and local governments to uniformly collect existing sales taxes should be expedited and not be tied to broader federal tax reform, as it has no impact on the federal tax burden.