

EXHIBIT "A"

2018 TOP 3 LEGISLATIVE PRIORITIES

1. Broadband Connected Georgia

While counties continue to partner with the state and telecommunications providers in fostering a broadband-connected Georgia, ACCG has great concerns with any statewide preemption dictating unfettered accessibility to, and local management of, the public's ROW. Elected county officials must properly and consistently maintain their ability to carefully balance ROW access with their charge to protect public safety.

2. Sales Tax Reform

As the cost and demand for county services to residents and businesses increase, it is critical that counties have adequate revenue sources to meet those needs. Local sales tax is the second largest revenue source for counties, which use this revenue primarily for capital infrastructure and reducing their reliance on property taxes. However, most counties have not experienced growth in sales tax revenues since the recession ended. There appear to be two primary reasons for this lack of revenue growth:

1. The ever-increasing percentage of sales made over the Internet, for which most out-of-state vendors do not collect sales tax; and
2. The large (and increasing) number of goods and services that are exempt from sales tax. In addition to expanding the sales tax base, each county has a strong interest in ensuring that the Georgia Department of Revenue is correctly paying over sales taxes attributable to that county.

ACCG calls for reform of the sales tax system to reflect modern economic realities, by requiring the collection of sales taxes on online transactions and limiting exemptions from sales taxes. Counties should also have the ability to obtain certain sales tax data from the Georgia Department of Revenue in order to assist the state in ensuring that sales taxes are being paid to the correct jurisdictions.

3. Modernization and Balanced Funding of the E-9-1-1 System

ACCG urges the Governor and Legislature to pass legislation that will codify the creation of the Local Government 9-1-1 Authority, which he created by Executive Order. ACCG supports legislation 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.