

The House Committee on Ways and Means offers the following substitute  
to HR 364:

## A RESOLUTION

Proposing an amendment to the Constitution so as to provide that commercial dockside facilities may be classified as a separate class of property for ad valorem property tax purposes and different rates, methods, and assessment dates may be provided for such dockside facilities; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### SECTION 1.

Article VII, Section I, Paragraph III of the Constitution is amended by striking subparagraph (b) and inserting in its place a new subparagraph (b) to read as follows:

"(b)(1) Except as otherwise provided in this subparagraph ~~(b)~~, classes of subjects for taxation of property shall consist of tangible property and one or more classes of intangible personal property including money; provided, however, that any taxation of intangible personal property may be repealed by general law without approval in a referendum effective for all taxable years beginning on or after January 1, 1996.

(2) Subject to the conditions and limitations specified by law, each of the following types of property may be classified as a separate class of property for ad valorem property tax purposes, and different rates, methods, and assessment dates may be provided for such properties:

(A) Trailers;

(B) Mobile homes other than those mobile homes which qualify the owner of the home for a homestead exemption from ad valorem taxation;

(C) Heavy-duty equipment motor vehicles owned by nonresidents and operated in this state; and

(D) Commercial dockside facilities consisting of real and personal property whose primary use is the landing and processing of seafood."

**SECTION 2.**

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution be amended so as to provide that commercial dockside facilities consisting of real and personal property whose primary use is the landing and processing of seafood may be classified as a separate class of property for ad valorem property tax purposes and different rates, methods, and assessment dates may be provided for such dockside facilities?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.