

House Resolution 265

By: Representative Williams of the 83<sup>rd</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to  
 2 provide by general law for tax credits, tax refunds, or other relief of tax liability; to provide  
 3 for conditions and limitations; to provide for the submission of this amendment for  
 4 ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 6 SECTION 1.

7 Article VII, Section I of the Constitution is amended by striking Paragraph I and inserting  
 8 in its place a new Paragraph I to read as follows:

9 "Paragraph I. ~~*Taxation; limitations; on grants of tax powers*~~ *refunds and credits.* The

10 (a) Except as otherwise provided in subparagraph (b) of this Paragraph, the state may not  
 11 suspend or irrevocably give, grant, limit, or restrain the right of taxation and all laws,  
 12 grants, contracts, and other acts to effect any of these purposes are null and void. Except  
 13 as otherwise provided in this Constitution, the right of taxation shall always be under the  
 14 complete control of the state.

15 (b) The General Assembly may provide by general law for tax credits, tax refunds, or  
 16 other relief of tax liability or other obligations owed by a class of taxpayers, which credits,  
 17 refunds, or other relief do not exceed the total amount of taxes due and payable by a  
 18 taxpayer during a taxable year to the state and its political subdivisions. Any such credit,  
 19 refund, or other relief shall not constitute a gratuity under Article III, Section VI, Paragraph  
 20 VI."

### 21 SECTION 2.

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

1     " YES   Shall the Constitution be amended so as to authorize the General Assembly  
2                   to provide by general law for tax credits, tax refunds, or other relief of tax  
3      NO    liability?"

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