

House Resolution 364

By: Representatives Keen of the 174th, Mueller of the 152nd, Buck of the 135th, Jamieson of the 22nd, Skipper of the 137th and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that dockside facilities whose
 2 primary use is the landing and processing of seafood may be classified as a separate class of
 3 property for ad valorem property tax purposes, and such class may be divided into separate
 4 subclasses for ad valorem purposes; to authorize the General Assembly to provide by general
 5 law for the ad valorem taxation of such dockside facilities including, but not limited to,
 6 providing for different rates, methods, assessment dates, and taxpayer liability for such class
 7 and for each of its subclasses and to do so without need for uniformity of taxation with other
 8 classes of property or between or within its subclasses; to provide for the submission of this
 9 amendment for ratification or rejection; and for other purposes.

10 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 SECTION 1.

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

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 17 intangible personal property may be repealed by general law without approval in a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

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

23 (A) Trailers;;

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

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

1 (3) Motor vehicles may be classified as a separate class of property for ad valorem
 2 property tax purposes, and such class may be divided into separate subclasses for ad
 3 valorem purposes. The General Assembly may provide by general law for the ad
 4 valorem taxation of motor vehicles including, but not limited to, providing for different
 5 rates, methods, assessment dates, and taxpayer liability for such class and for each of its
 6 subclasses and need not provide for uniformity of taxation with other classes of property
 7 or between or within its subclasses. The General Assembly may also determine what
 8 portion of any ad valorem tax on motor vehicles shall be retained by the state. As used
 9 in this subparagraph, the term 'motor vehicles' means all vehicles which are
 10 self-propelled.

11 (4) Dockside facilities whose primary use is the landing and processing of seafood
 12 may be classified as a separate class of property for ad valorem property tax purposes,
 13 and such class may be divided into separate subclasses for ad valorem purposes. The
 14 General Assembly may provide by general law for the ad valorem taxation of such
 15 dockside facilities including, but not limited to, providing for different rates, methods,
 16 assessment dates, and taxpayer liability for such class and for each of its subclasses and
 17 need not provide for uniformity of taxation with other classes of property or between or
 18 within its subclasses. The General Assembly may also determine what portion of any ad
 19 valorem tax on such dockside facilities shall be retained by the state."

20 SECTION 2.

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

24 "() YES Shall the Constitution be amended so as to provide that dockside facilities
 25 whose primary use is the landing and processing of seafood may be
 26 () NO classified as a separate class of property for ad valorem property tax
 27 purposes, and such class may be divided into separate subclasses for ad
 28 valorem purposes and to authorize the General Assembly to provide by
 29 general law for the ad valorem taxation of such dockside facilities including,
 30 but not limited to, providing for different rates, methods, assessment dates,
 31 and taxpayer liability for such class and for each of its subclasses and need
 32 not provide for uniformity of taxation with other classes of property or
 33 between or within its subclasses?"

34 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

35 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If

- 1 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
- 2 become a part of the Constitution of this state.