

House Resolution 43

By: Representative Powell of the 23rd

A RESOLUTION

1 Proposing an amendment to the Constitution so as to repeal the provisions requiring the
 2 funding of education by ad valorem taxation and provide for the imposition of a state excise
 3 tax on the sale or use of motor fuels, which rate of taxation may be adjusted as necessary by
 4 the General Assembly, the proceeds of which shall be used exclusively for educational
 5 purposes prior to the college or postsecondary level; to provide for the submission of this
 6 amendment for ratification or rejection; and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 Article VIII, Section VI of the Constitution is amended by striking Paragraphs I, II, and III
 10 and inserting in their place new Paragraphs I, II, and III to read as follows:

11 "SECTION VI.

12 ~~LOCAL~~ TAXATION FOR EDUCATION

13 Paragraph I. ~~Local taxation~~ Taxation for education. (a) ~~The board of education of each~~
 14 ~~school system shall annually certify to its fiscal authority or authorities a school tax not~~
 15 ~~greater than 20 mills per dollar for the support and maintenance of education. Said fiscal~~
 16 ~~authority or authorities shall annually levy said tax upon the assessed value of all taxable~~
 17 ~~property within the territory served by said school system, provided that the levy made by~~
 18 ~~an area board of education, which levy shall not be greater than 20 mills per dollar, shall~~
 19 ~~be in such amount and within such limits as may be prescribed by local law applicable~~
 20 ~~thereto.~~

21 ~~(b)~~ School tax funds shall be expended only for the support and maintenance of public
 22 schools, ~~public vocational-technical schools~~; public education, and activities necessary or
 23 incidental thereto, including school lunch purposes.

24 (b)(1) The authority provided under this Constitution on January 1, 2004, to levy and
 25 collect ad valorem taxes for educational purposes shall continue until December 31, 2005.

1 On and after January 1, 2006, such authority shall cease and no ad valorem taxes for
2 educational purposes shall be levied in this state.

3 (2) In addition to any state excise tax on the sale or use of motor fuels in effect on July
4 1, 2005, there is imposed effective on that date and thereafter a state excise tax of five
5 cents per gallon on the sale or use of motor fuels. The General Assembly shall be
6 authorized to adjust as necessary the rate of the tax imposed by this subparagraph. The
7 state excise tax imposed by this subparagraph shall correspond to the state excise tax on
8 the sale or use of motor fuels imposed by the revenue laws of this state, as now or
9 hereafter amended, except that the rate shall be as specified in this subparagraph and
10 except that the tax shall apply to all sales of motor fuels and shall not be subject to Article
11 III, Section IX, Paragraph VI(b) of this Constitution. The tax imposed by this
12 subparagraph shall be levied and collected in the same manner as the other state excise
13 tax on motor fuels is levied and collected without the necessity for further action by the
14 General Assembly. The total proceeds derived by the state from the state excise tax
15 imposed by this subparagraph shall be used exclusively for educational purposes prior to
16 the college or postsecondary level. The General Assembly, through appropriations, shall
17 control the expenditure of the educational funds provided for in this subparagraph, which
18 funds shall be expended for the educational purposes authorized under this subparagraph
19 prior to the college or postsecondary level. In addition, an amount sufficient to continue
20 to retire any outstanding public debt or any bonds or obligations issued or incurred by
21 political subdivisions of this state for educational purposes on or before December 31,
22 2005, shall be appropriated by the General Assembly and the State of Georgia expressly
23 assumes any and all such outstanding debt, bonds, or obligations. Such outstanding debt,
24 bonds, or obligations shall not be counted for purposes of calculating the state debt
25 limitation specified in Article VII, Section IV, Paragraph II of this Constitution. The
26 General Assembly may also provide by law, other than appropriations, for any matters
27 the General Assembly finds necessary or appropriate in controlling the expenditure of
28 educational funds provided for in this subparagraph.

29 ~~(c) The 20 mill limitation provided for in subparagraph (a) of this Paragraph shall not~~
30 ~~apply to those school systems which are authorized on June 30, 1983, to levy a school tax~~
31 ~~in excess thereof.~~

32 ~~(d) The method of certification and levy of the school tax provided for in~~
33 ~~subparagraph (a) of this Paragraph shall not apply to those systems that are authorized on~~
34 ~~June 30, 1983, to utilize a different method of certification and levy of such tax; but the~~
35 ~~General Assembly may by law require that such systems be brought into conformity with~~
36 ~~the method of certification and levy herein provided.~~

1 Paragraph II. ~~*Increasing or removing tax rate.*~~ The mill limitation in effect on June 30,
 2 ~~1983, for any school system may be increased or removed by action of the respective~~
 3 ~~boards of education, but only after such action has been approved by a majority of the~~
 4 ~~qualified voters voting thereon in the particular school system to be affected in the manner~~
 5 ~~provided by law Reserved.~~

6 Paragraph III. ~~*School tax collection reimbursement.*~~ The General Assembly may by
 7 ~~general law require local boards of education to reimburse the appropriate governing~~
 8 ~~authority for the collection of school taxes, provided that any rate established may be~~
 9 ~~reduced by local act Reserved.~~

10

SECTION 2.

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

14 "() YES Shall the Constitution be amended so as to abolish the funding of education
 15 by ad valorem taxation and provide for the imposition of a state excise tax
 16 () NO of five cents per gallon on the sale or use of motor fuels, the proceeds of
 17 which shall be used exclusively for educational purposes prior to the college
 18 or postsecondary level?"

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