

Senate Resolution 36

By: Senators Thompson of the 33rd, Meyer von Bremen of the 12th, Hooks of the 14th, Dean of the 31st, Starr of the 44th and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to require annual appropriations for
 2 homeowner tax relief grants with a benefit equivalent to a homestead exemption of
 3 \$18,000.00 of the assessed value of a taxpayer's homestead; to provide for the submission
 4 of this amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article VII, Section IIA 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. *State grants; adjustment amount.* For each taxable year, a homeowner's
 10 incentive adjustment ~~may~~ shall be applied to the return of each taxpayer claiming such
 11 state-wide homestead exemption as ~~may~~ shall be specified by general law. The amount of
 12 such adjustment ~~may~~ shall provide a taxpayer with a benefit equivalent to a homestead
 13 exemption of ~~up to~~ \$18,000.00 of the assessed value of a taxpayer's homestead or the
 14 taxpayer's ad valorem property tax liability on the homestead, whichever is lower. The
 15 General Assembly ~~may~~ shall appropriate such amount each year for grants to local
 16 governments and school districts as homeowner tax relief grants. The adjustments and
 17 grants authorized by this Paragraph shall be made in such manner and shall be subject to
 18 the procedures and conditions as may be specified by general law heretofore or hereafter
 19 enacted. The annual appropriation mandated by this Paragraph shall not be subject to veto
 20 under Article III, Section V, Paragraph XIII(d)."

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 require annual appropriations for
2 homeowner tax relief grants with a benefit equivalent to a homestead
3 NO exemption of \$18,000.00 of the assessed value of a taxpayer's homestead?"

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.