

House Resolution 259

By: Representatives Drenner of the 57th, Porter of the 119th, Buckner of the 82nd, Morris of the 120th, Benfield of the 56th, Post 1, and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that property equipped with
 2 solar, geothermal, wind, water, fuel cell, or methane gas energy systems for the purpose of
 3 heating, cooling, or generating electrical energy shall constitute a separate class of property
 4 for ad valorem tax purposes and that the value of such systems shall not be subject to
 5 taxation unless otherwise provided by law; to provide for submission of this amendment for
 6 ratification or rejection; and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article VII, Section I, Paragraph III of the Constitution is amended by adding at the end of
 10 subparagraph (b) the following:

11 "(4) Property equipped with solar, geothermal, wind, water, fuel cell, or methane gas
 12 energy systems for the purpose of heating, cooling, or generating electrical energy shall
 13 constitute a separate class of property, and such class may be divided into separate
 14 subclasses for ad valorem purposes. The General Assembly may provide by general law
 15 for the ad valorem taxation of such property, including, but not limited to, providing for
 16 different rates, methods, assessment dates, and taxpayer liability for such class and for
 17 each of its subclasses and need not provide for uniformity of taxation with other classes
 18 of property or between or within its subclasses. Until and unless otherwise provided by
 19 law, in determining the assessed value of such property for purposes of ad valorem
 20 taxation, any value which would otherwise be included by reason of any system referred
 21 to in this subparagraph shall be excluded from the taxable value of such property."

22 **SECTION 2.**

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

1 " YES Shall the Constitution be amended so as to provide that property equipped
2 with solar, geothermal, wind, water, fuel cell, or methane gas energy
3 NO systems for the purpose of heating, cooling, or generating electrical energy
 shall constitute a separate class of property for ad valorem tax purposes and
 that the value of such systems shall not be subject to taxation unless
 otherwise provided by law?"

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.