

House Resolution 527

By: Representatives Ray of the 108th, Porter of the 119th, and Jenkins of the 93rd

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize special methods of ad
 2 valorem taxation of antique aircraft; to provide for conditions and limitations; to provide for
 3 authority of the General Assembly with respect to the foregoing; to provide for the
 4 submission 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 I of the Constitution is amended by striking subparagraph (b) of
 8 Paragraph III and inserting in its place a new subparagraph (b) to read as follows:

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 12 intangible personal property may be repealed by general law without approval in a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

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

18 (A) Trailers;

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

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

23 (3) Motor vehicles may be classified as a separate class of property for ad valorem
 24 property tax purposes, and such class may be divided into separate subclasses for ad
 25 valorem purposes. The General Assembly may provide by general law for the ad
 26 valorem taxation of motor vehicles including, but not limited to, providing for different
 27 rates, methods, assessment dates, and taxpayer liability for such class and for each of its

1 subclasses and need not provide for uniformity of taxation with other classes of property
 2 or between or within its subclasses. The General Assembly may also determine what
 3 portion of any ad valorem tax on motor vehicles shall be retained by the state. As used
 4 in this subparagraph, the term 'motor vehicles' means all vehicles which are
 5 self-propelled.

6 (4) Antique aircraft may be classified as a separate class of property for ad valorem
 7 property tax purposes, and such class may be divided into separate subclasses for ad
 8 valorem purposes. The General Assembly may provide by general law for the ad
 9 valorem taxation of such property including, but not limited to, providing for different
 10 rates, methods, assessment dates, and taxpayer liability for such class and for each of its
 11 subclasses and need not provide for uniformity of taxation with other classes of property
 12 or between or within its subclasses and need not provide for uniformity of taxation with
 13 other classes of property or between or within its subclasses. The General Assembly
 14 shall provide by general law for a definition of the term 'antique aircraft'; provided,
 15 however, that such definition shall specify, at a minimum, that such term means an
 16 aircraft which is 35 years old or older as indicated by the model year or date of
 17 manufacture. Such term shall only include aircraft owned by one or more individuals for
 18 hobby use and not for hire and shall only include an airplane designed for flight purposes
 19 which is designed to carry four or fewer passengers."

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 authorize special methods of ad
 25 () NO valorem taxation of antique aircraft?"

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