

Senate Resolution 879

By: Senator Squires of the 5th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to declare the availability of affordable
 2 and quality health care for working people as a goal of the state and provide for certain
 3 employer tax incentives for that purpose; to provide for submission of this amendment for
 4 ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article VII of the Constitution is amended by adding at its end a new Section V to read as
 8 follows:

9 "SECTION V.

10 HEALTH CARE INCENTIVES

11 Paragraph I. *Health care incentives.* The availability of affordable and quality health care
 12 to the working people of the State of Georgia and their families shall be a primary goal of
 13 this state. In furtherance of such goal, the General Assembly shall provide income tax
 14 benefits to employers providing health care benefits to their employees in this state. The
 15 General Assembly shall by law implement such income tax benefits to take effect no later
 16 than for taxable years beginning on or after January 1, 2006. The initial income tax benefit
 17 shall consist, at a minimum, of a reduction in the taxable income of an employer for the
 18 cost of qualifying health care benefits provided to employees, up to at least the first
 19 \$3,000.00 of per-employee costs. The General Assembly shall be authorized to prescribe
 20 conditions of eligibility and qualifications for such income tax benefit and limitations on
 21 the availability and use of such income tax benefit, consistent with the purpose of this
 22 Paragraph. The General Assembly may from time to time amend the law implementing this
 23 Paragraph but shall not reduce such income tax benefits below the initial minimum income
 24 tax benefit specified in this Paragraph."

25

SECTION 2.

1
2
3
4
5
6
7
8
9
10
11

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

YES Shall the Constitution be amended so as to declare the availability of affordable and quality health care for working people as a goal of the state
 NO and provide for certain employer tax incentives for that purpose?"

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