

The House Committee on Ways & Means offers the following substitute to SR 580:

A RESOLUTION

1 Proposing an amendment to the Constitution so as to change the imposition and distribution
 2 requirements of the sales and use tax for educational purposes in cases involving county and
 3 independent school systems; to provide for the submission of this amendment for ratification
 4 or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article VIII, Section VI of the Constitution is amended by striking subparagraphs (a) and (g)
 8 of Paragraph IV and inserting in their place new subparagraphs (a) and (g), respectively, to
 9 read as follows:

10 "(a)(1) The board of education of each school district in a county in which no
 11 independent school district is located may by resolution ~~and the board of education of~~
 12 ~~each county school district and the board of education of each independent school district~~
 13 ~~located within such county may by concurrent resolutions~~ impose, levy, and collect a
 14 sales and use tax for educational purposes of such school districts conditioned upon
 15 approval by a majority of the qualified voters residing within the limits of the local taxing
 16 jurisdiction voting in a referendum thereon.

17 (2) The board of education of each county school district and the board of education
 18 of each independent school district located within such county may by concurrent
 19 resolutions impose, levy, and collect a sales and use tax for educational purposes of such
 20 school districts conditioned upon approval by a majority of the qualified voters residing
 21 within the limits of the local taxing jurisdiction voting in a referendum thereon. Such
 22 concurrent resolution shall only be required with respect to an independent school
 23 district, located wholly or partially in the county, when at least 25 percent of the total
 24 student enrollment of such independent school district is within such county. If less than
 25 25 percent of the total student enrollment of such independent school district is in a
 26 county, no concurrent resolution shall be required of that independent school district and

1 the board of education of that county may levy the tax under the requirements of
 2 subparagraph (a)(1) of this Paragraph; provided, however, that such independent school
 3 district shall receive a share of the proceeds pursuant to subparagraph (g) of this
 4 Paragraph."

5 "(g) The net proceeds of the tax shall be distributed between the county school district
 6 and the independent school districts, or portion thereof, located in such county according
 7 to the ratio the student enrollment in each school district, or portion thereof, bears to the
 8 total student enrollment of all school districts in the county ~~or upon such other formula for~~
 9 ~~distribution as may be authorized by local law."~~

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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 change the imposition and
 15 distribution requirements of the sales and use tax for educational purposes

16 () NO in cases involving county and independent school systems?"

17 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

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