

## House Resolution 58

By: Representatives Keen of the 179<sup>th</sup>, Richardson of the 19<sup>th</sup>, Burmeister of the 119<sup>th</sup>, Jamieson of the 28<sup>th</sup>, Smith of the 168<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to eliminate the provisions requiring the  
 2 local funding of education by ad valorem taxation and provide for the imposition of a state  
 3 sales and use tax at a rate not to exceed 3 percent, as determined by the General Assembly,  
 4 the proceeds of which shall be used exclusively for educational programs and purposes prior  
 5 to the college or postsecondary level; to provide for the 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 VIII, Section VI of the Constitution is amended by adding a new paragraph at the end  
 10 thereof, to be designated Paragraph V, to read as follows:

11 "Paragraph V. *Ad valorem taxation power limited.* The authority provided under this  
 12 Constitution to local school systems to levy and collect ad valorem taxes for educational  
 13 purposes shall continue on and after January 1, 2008, but only for the purpose of retiring  
 14 any outstanding public debt or any bonds or obligations issued or incurred by a local school  
 15 system of this state for educational purposes on or before December 31, 2007. Once such  
 16 debt is retired with respect to a local school system, the provisions of Section VIA of this  
 17 article shall become applicable."

18 **SECTION 2.**

19 Article VIII of the Constitution is amended by adding a new section immediately following  
 20 Section VI, to be designated Section VIA, to read as follows:

1 **"SECTION VIA.**

2 **STATE TAXATION FOR EDUCATION**

3 Paragraph I. *State taxation for education.* (a) Except as otherwise provided in  
4 Paragraph V of Section VI of this article, the authority provided under this Constitution to  
5 levy and collect ad valorem taxes for educational purposes shall continue until December  
6 31, 2007, and, on and after January 1, 2008, such authority shall cease and no ad valorem  
7 taxes for educational purposes shall be levied in this state.

8 (b) In addition to any state or local sales and use tax in effect on January 1, 2008, there  
9 is imposed effective on that date and thereafter a state sales and use tax at a rate not to  
10 exceed 3 percent, as determined by the General Assembly. The sales and use tax imposed  
11 by this subparagraph shall correspond to the state sales and use tax imposed by the revenue  
12 laws of this state, as now or hereafter amended, except as otherwise provided in this  
13 Paragraph. The tax shall not apply to sales of motor fuels. The tax imposed pursuant to  
14 this subparagraph shall not be subject to any sales and use tax exemption provided by  
15 general law unless expressly provided otherwise by the General Assembly. The tax  
16 imposed by this subparagraph shall be levied and collected in the same manner as the other  
17 state sales and use tax is levied and collected. The total proceeds derived by the state from  
18 the sales and use tax imposed by this subparagraph shall be used exclusively for  
19 educational programs and purposes prior to the college or postsecondary level. The  
20 General Assembly shall appropriate all proceeds of the tax for the educational programs  
21 and purposes authorized under this subparagraph prior to the college or postsecondary  
22 level."

23 **SECTION 3.**

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

27 "( ) YES Shall the Constitution be amended so as to eliminate local ad valorem  
28 property taxes for education and replace them with a sales and use tax not  
29 ( ) NO to exceed 3 percent, to be used exclusively for educational programs and  
30 purposes?"

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