

House Resolution 1039

By: Representative Ashe of the 56th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for automatic reduction in the
 2 millage rate of local ad valorem taxes for educational purposes; to provide for exceptions;
 3 to provide for the imposition of a state sales and use tax at a rate not to exceed 1 percent, as
 4 determined by the General Assembly, the proceeds of which shall be used exclusively for
 5 educational programs and purposes prior to the college or postsecondary level; to provide for
 6 the submission of this amendment for 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.*

12 (a) The authority provided under this Constitution to local school systems to levy and
 13 collect ad valorem taxes for educational purposes shall continue on and after January 1,
 14 2008, as modified by the provisions of this Paragraph.

15 (b) For the tax year beginning January 1, 2008, the tax certified by each local board of
 16 education and levied for the local school system shall be automatically reduced to an
 17 amount that is five mills less than the tax certified and levied for such purposes for the tax
 18 year beginning January 1, 2007, unless the local board of education certifies a different
 19 millage rate after holding one or more public hearings regarding the amount of the tax.
 20 This subparagraph does not restrict, limit, or impose any additional requirements regarding
 21 subsequent changes in the tax for educational purposes."

22 SECTION 2.

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

