

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:

1 **"SECTION VIA.**

2 **STATE TAXATION FOR EDUCATION**

3 Paragraph I. *State taxation for education.*

4 In addition to any state or local sales and use tax in effect on January 1, 2008, there is
5 imposed effective on that date and thereafter a state sales and use tax at a rate not to exceed
6 1 percent, as determined by the General Assembly. The sales and use tax imposed by this
7 Paragraph shall correspond to the state sales and use tax imposed by the revenue laws of
8 this state, as now or hereafter amended, except as otherwise provided in this Paragraph.
9 The tax imposed pursuant to this Paragraph shall not be subject to any sales and use tax
10 exemption provided by general law unless expressly provided otherwise by the General
11 Assembly. The tax imposed by this Paragraph shall be levied and collected in the same
12 manner as the other state sales and use tax is levied and collected. The total proceeds
13 derived by the state from the sales and use tax imposed by this Paragraph shall be used
14 exclusively for educational programs and purposes prior to the college or postsecondary
15 level. The General Assembly shall appropriate all proceeds of the tax for the educational
16 programs and purposes authorized under this Paragraph prior to the college or
17 postsecondary level."

18
19 **SECTION 3.**

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

23 "() YES Shall the Constitution of Georgia be amended so as to reduce local ad
24 valorem property taxes for education; to provide for exceptions from such
25 () NO reduction; and to impose a state-wide sales and use tax not to exceed
26 1 percent, to be used exclusively for educational programs and purposes?"

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