

House Resolution 1281

By: Representative Scott of the 153rd

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for the imposition of a sales and
 2 use tax for educational maintenance and operation purposes of public schools with an
 3 equivalent millage rate reduction; to provide for procedures, conditions, and limitations; to
 4 provide for the submission of this amendment for ratification or rejection; and for other
 5 purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article VIII, Section VI of the Constitution is amended by adding a new Paragraph V at the
 9 end thereof to read as follows:

10 "Paragraph V. *Sales tax for educational maintenance and operation purposes.* (a)(1)

11 The board of education of any county school district or any independent school district
 12 may by resolution impose and levy within that school district a sales and use tax for
 13 educational maintenance and operation purposes of such school district conditioned upon
 14 approval by a majority of the qualified voters residing within the limits of the school
 15 district voting in a referendum thereon.

16 (2) This tax shall be at the rate of 1 percent and shall be imposed for a period of time
 17 not to exceed five years, but in all other respects, except as otherwise provided in this
 18 Paragraph, shall be levied in the manner provided for by general law.

19 (b) The purpose for which the proceeds of the tax are to be used and may be expended
 20 shall be solely for the purpose of reducing the millage rate against tangible property within
 21 the school district for educational maintenance and operation purposes.

22 (c) The resolution calling for the imposition of the tax and the ballot question shall each
 23 describe the purposes and state the maximum period of time, to be stated in calendar years
 24 or calendar quarters and not to exceed five years.

25 (d) Nothing in this Paragraph shall prohibit a county and those municipalities located in
 26 such county from imposing as additional taxes local sales and use taxes authorized by
 27 general law.

1 (e) The tax imposed pursuant to this Paragraph shall not be subject to and shall not count
2 with respect to any general law limitation regarding the maximum amount of local sales
3 and use taxes which may be levied in any jurisdiction in this state.

4 (f) The tax imposed pursuant to this Paragraph shall not be subject to any sales and use
5 tax exemption with respect to the sale or use of food and beverages which is imposed by
6 law.

7 (g) Excess proceeds of the tax which remain following expenditure of proceeds for
8 authorized projects or purposes for education shall be used solely for the purpose of
9 reducing any indebtedness of the school system. For purposes of this subparagraph, excess
10 proceeds shall also be deemed to include any interest earned with respect to the proceeds
11 of the tax.

12 (h) The tax authorized by this Paragraph may be imposed, levied, and collected as
13 provided in this Paragraph without further action by the General Assembly, but the General
14 Assembly shall be authorized by general law to further define and implement its
15 provisions.

16 (i)(1) Notwithstanding any provision of any constitutional amendment continued in
17 force and effect pursuant to Article XI, Section I, Paragraph IV(a) and except as
18 otherwise provided in subparagraph (i)(2) of this Paragraph, any political subdivision
19 whose ad valorem taxing powers are restricted pursuant to such a constitutional
20 amendment may receive the proceeds of the tax authorized under this Paragraph or of any
21 local sales and use tax authorized by general law, or any combination of such taxes,
22 without any corresponding limitation of its ad valorem taxing powers which would
23 otherwise be required under such constitutional amendment.

24 (2) The restriction on and limitation of ad valorem taxing powers described in
25 subparagraph (i)(1) of this Paragraph shall remain applicable with respect to proceeds
26 received from the levy of a local sales and use tax specifically authorized by a
27 constitutional amendment in force and effect pursuant to Article XI, Section I, Paragraph
28 IV(a), as opposed to a local sales and use tax authorized by this Paragraph or by general
29 law."

30 SECTION 2.

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

1 " YES Shall the Constitution of Georgia be amended so as to provide for the
2 imposition of a sales and use tax for educational maintenance and operation
3 NO purposes of public schools with an equivalent millage rate reduction and to
4 provide for procedures, conditions, and limitations?"

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

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