

Senate Resolution 20

By: Senators Rogers of the 21st, Seabaugh of the 28th, Pearson of the 51st, Wiles of the 37th, Hill of the 32nd and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for limitations on state  
2 government taxation and expenditures; to provide for the submission of this amendment for  
3 ratification or rejection; and for other purposes.

4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 The Constitution is amended by adding a new Article IXA to read as follows:

7 **"ARTICLE IXA.**

8 **TAXPAYER PROTECTION AMENDMENT OF 2007**

9 **SECTION I.**

10 **TAX AND EXPENDITURE LIMITATIONS**

11 Paragraph I. *Definitions.* As used in this article, the term:

12 (1) 'Emergency' means an extraordinary event or occurrence that could not have been  
13 reasonably foreseen or prevented and that requires immediate expenditure to preserve the  
14 health, safety, and general welfare of the people. 'Emergency' does not include budget  
15 or revenue shortfalls.

16 (2) 'Fiscal year' means any accounting period consisting of 12 consecutive months.

17 (3) 'Fiscal year spending' means the total amount of moneys appropriated by the state  
18 except:

19 (A) Appropriations funded by moneys received from the federal government;

20 (B) Principal and interest on bonded indebtedness;

21 (C) Appropriations funded by unemployment and disability insurance funds;

22 (D) Appropriations funded by discretionary user charges to the extent that such  
23 charges do not exceed the cost of the goods or services;

1 (E) Appropriations funded from permanent endowments, trust funds, or pension  
2 funds;

3 (F) Proceeds of gifts or bequests made for purposes specified by the donor; or

4 (G) Moneys appropriated for tax relief.

5 (4) 'Population' means the number of people residing in Georgia, excluding armed  
6 forces stationed overseas, as determined by the United States Bureau of Census.

7 (5) 'Total state revenues' means all moneys derived from the state's own revenue  
8 sources.

9 Paragraph II. **Spending limits.** For any fiscal year that commences on or after July 1,  
10 2009, the maximum annual percentage change in state fiscal year spending shall equal the  
11 annual percentage change in the Consumer Price Index of the most recent available fiscal  
12 year plus the percentage change in population for the most recent available calendar year  
13 or an amount equal to the fiscal year spending of any of the three immediately preceding  
14 years. Population shall be determined by annual federal census estimates and such number  
15 shall be adjusted every decade to match the federal decennial census.

16 Paragraph III. **Excess revenues.** For any fiscal year that commences on or after July 1,  
17 2009, if revenue from sources not excluded from total state revenues exceeds the limit on  
18 total state fiscal year spending calculated in accordance with Paragraph II of this article,  
19 for that fiscal year the excess shall be reserved or refunded as follows:

20 (1) The state director of the Office of Treasury and Fiscal Services shall first transfer  
21 excess revenues to the Revenue Shortfall Reserve to the extent necessary to ensure that  
22 the fund balance is equal to 5 percent of state fiscal year spending for the previous fiscal  
23 year; and

24 (2) The usage of any additional excess revenues shall be determined by vote of the  
25 General Assembly and may be transferred to the Revenue Shortfall Reserve, used to  
26 reduce state indebtedness, refunded to the taxpayers, or used for any combination of such  
27 purposes.

28 Paragraph IV. **Implementation.** The General Assembly shall enact legislation that may  
29 be necessary to implement and enforce the provisions of this article."

## 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:

34 "( ) YES Shall the Constitution of Georgia be amended so as to provide for  
35 ( ) NO limitations on state government taxation and expenditures?"

- 1 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
- 2 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
- 3 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
- 4 become a part of the Constitution of this state.