

House Resolution 199

By: Representative Sims of the 169th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to allocate the revenue from the state sales
2 and use tax with respect to the sale of food and beverages for off-premises consumption to
3 fund relief from ad valorem property taxes for educational purposes, indigent defense, mental
4 health and mental retardation care, and PeachCare for children and adults; to provide for an
5 exemption from taxation for certain persons; to provide for the submission of this
6 amendment for ratification or rejection; and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article VII, Section IIA is amended by adding a new Paragraph at the end thereof, to be
10 designated Paragraph II, to read as follows:

11 "Paragraph II. ***Adjustment funding.*** The General Assembly shall provide by general law
12 for the annual allocation of the revenue derived from the state sales and use tax with
13 respect to the sale of food and beverages for off-premises consumption into a separate trust
14 fund to fund relief from ad valorem property taxes for educational purposes, indigent
15 defense, mental health and mental retardation care, and PeachCare for children and adults.
16 Such law shall, however, provide for the exemption from taxation of purchases and use of
17 food and beverages for off-premises consumption by persons who are age 65 or older or
18 recipients of medicare disability benefits or Medicaid benefits. Moneys paid into the trust
19 fund shall not be subject to the provisions of Article III, Section IX, Paragraph IV(c),
20 relative to lapsing of funds, or of Article VII, Section III, Paragraph II, relative to funds
21 paid into the state treasury, except that moneys appropriated from the trust fund and not
22 committed shall lapse back to the trust fund."

23 **SECTION 2.**

24 The above proposed amendment to the Constitution of Georgia shall be published and
25 submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot

1 submitting the above proposed amendment shall have written or printed thereon the
2 following:

3 "() YES Shall the Constitution of Georgia be amended so as to allocate the revenue
4 from the levy of state sales and use tax on food and beverages for
5 () NO off-premises consumption to fund relief from ad valorem property taxes for
6 educational purposes, indigent defense, mental health and mental retardation
7 care, and PeachCare for children and adults and exempt from taxation
8 certain senior citizens and certain recipients of social services benefits?"

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