

The House Committee on Ways and Means offers the following substitute to HR 1120:

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to eliminate the state's power to annually  
 2 levy an ad valorem tax on tangible property for any purpose except for defending the state  
 3 in an emergency but to provide for the state's continued administrative role in the levy of ad  
 4 valorem taxes by local governments; to provide for related matters; to provide for submission  
 5 of this amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 7 SECTION 1.

8 Article VII, Section I, Paragraph II of the Constitution is amended by revising subparagraph  
 9 (a) as follows:

10 "(a) The state may not impose an annual levy of state ad valorem taxes on tangible  
 11 property for ~~all purposes, any purpose~~ except for defending the state in an emergency, ~~shall~~  
 12 ~~not exceed one-fourth mill on each dollar of the assessed value of the property.~~ The state  
 13 may continue to carry out the assessment and collection of ad valorem taxes on public  
 14 utilities, railroad companies, and airlines on behalf of local governments and may carry out  
 15 other administrative functions with respect to local ad valorem taxation, as now or hereafter  
 16 provided by law. The state shall continue to assure that all taxation is uniform upon the  
 17 same class of subjects across all taxing jurisdictions of the state."

### 18 SECTION 2.

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

22 "( ) YES Shall the Constitution of Georgia be amended so as to eliminate the state's  
 23 power to annually levy an ad valorem tax on tangible property for any  
 24 ( ) NO purpose except for defending the state in an emergency but to provide for  
 25 the state's continued administrative role in the levy of ad valorem taxes by  
 26 local governments?"

H. R. 1120 (SUB)

- 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.