

The House Committee on Ways and Means offers the following substitute to SR 20:

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for prioritized funding
 2 requirements regarding certain supplementary appropriations Acts; to provide for procedures,
 3 conditions, and limitations; to provide for the authority of the General Assembly with respect
 4 to the foregoing; to provide for the submission of this amendment for ratification or rejection;
 5 and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article III, Section IX of the Constitution is amended by adding a new Paragraph V-A to
 9 read as follows:

10 "Paragraph V-A. *Taxpayer protection amendment of 2008.* (a) On or after January 1,
 11 2011, any supplementary appropriations Act under this section which amends the General
 12 Appropriations Act for the current fiscal year by appropriating revenues in excess of the
 13 revenues appropriated in such General Appropriations Act shall, in the following order of
 14 priority, fund:

15 (1) Increases due to student enrollment for local school systems;

16 (2) The Revenue Shortfall Reserve to the extent necessary to ensure that the fund
 17 balance is at least 8 percent of the previous fiscal year's net revenue for any given fiscal
 18 year; and

19 (3) The reduction of state indebtedness or the provision of tax relief to the taxpayers,
 20 or both.

21 (b) The General Assembly shall be authorized to appropriate revenues in a
 22 supplementary appropriations Act which amends the General Appropriations Act for the
 23 current fiscal year by appropriating revenues in excess of the revenues appropriated in such
 24 General Appropriations Act without being subject to the requirements of subparagraph (a)
 25 of this Paragraph, but only after the adoption of a joint resolution of the General Assembly
 26 by a three-fifths' vote of both houses of the General Assembly voting in a roll-call vote,

1 which joint resolution states the intent of the General Assembly to appropriate those
2 revenues without being subject to the requirements of subparagraph (a) of this Paragraph.
3 (c) The General Assembly shall enact legislation that may be necessary to implement and
4 enforce the provisions of this Paragraph."

5 **SECTION 2.**

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

9 "() YES Shall the Constitution of Georgia be amended so as to provide for
10 limitations on the expenditure of excess revenues and budget surpluses by
11 () NO providing for prioritized funding requirements?"

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