

House Resolution 1448

By: Representatives Lunsford of the 110<sup>th</sup>, Stephens of the 164<sup>th</sup>, Graves of the 12<sup>th</sup>, Neal of the 1<sup>st</sup>, Horne of the 71<sup>st</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that counties and municipalities  
 2 may provide exemptions from ad valorem taxation for certain projects that produce net jobs  
 3 for the jurisdiction providing the exemption; to provide for the authority of the General  
 4 Assembly with respect to the foregoing; to provide for the submission of this amendment for  
 5 ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 7 SECTION 1.

8 Article VII, Section II, Paragraph III of the Constitution is amended by adding a new  
 9 subparagraph (b) to read as follows:

10 "(b) Notwithstanding subparagraph (a) of this paragraph, the governing authority of any  
 11 county or municipality may exempt from ad valorem taxation business development  
 12 projects that establish that such business development projects will create jobs within the  
 13 jurisdiction providing such exemption as provided for by procedures and qualifications to  
 14 be established by general law."

### 15 SECTION 2.

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

19 "( ) YES Shall the Constitution of Georgia be amended so as to provide that counties  
 20 and municipalities may provide an exemption from ad valorem taxation to  
 21 ( ) NO business development projects that will bring new jobs into the county or  
 22 municipality providing the exemption?"

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

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