

Senate Resolution 1287

By: Senators Heath of the 31st, Rogers of the 21st, Seabaugh of the 28th, Cowsert of the 46th, Smith of the 52nd and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to prohibit the levy of state ad valorem  
2 taxes except in the case of an emergency; to provide for applicability; to provide for the  
3 submission of this amendment for ratification or rejection; to provide an effective date; and  
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 6 SECTION 1.

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

9 "(a)(1) The state shall not impose an annual levy of state ad valorem taxes on tangible  
10 property for all purposes; any purpose except for defending the state in an emergency;  
11 shall not exceed one-fourth mill on each dollar of the assessed value of the property.

12 (2) Solely, for purposes of any general law in effect on January 1, 2010, which  
13 distributes intangible tax revenues to the state based upon a proportion that the state  
14 millage rate and millage rates of local tax jurisdictions bear to the total millage rate levied  
15 for all purposes, the state millage rate shall equal one-fourth mill on each dollar of  
16 assessed value.

17 (3) The prohibition of this subparagraph shall not affect state:

18 (A) Assessment and collection of ad valorem taxes on public utilities, railroad  
19 companies, and airlines on behalf of local governments; or

20 (B) Administrative functions with respect to local ad valorem taxation pursuant to  
21 any general law.

22 (4) The state shall continue to assure that all taxation is uniform upon the same class  
23 of subjects across all taxing jurisdictions of the state."

