

Senate Resolution 1287

By: Senators Heath of the 31st, Rogers of the 21st, Seabaugh of the 28th, Cowser 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."

24 **SECTION 2.**

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

28 "() YES Shall the Constitution of Georgia be amended so as to prohibit state ad
29 () NO valorem taxes except for emergencies?"

30 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
31 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
32 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
33 become effective and become a part of the Constitution of this state following such
34 ratification on January 1 of the first year immediately following the year in which the
35 revenue shortfall reserve is funded at the level of \$500 million or more as certified in writing
36 by the state auditor.