

House Resolution 30

By: Representatives Rice of the 51<sup>st</sup> and Graves of the 12<sup>th</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to limit enactment and renewal of sales  
2 and use tax exemptions to periods not to exceed four years; to provide for the submission of  
3 this amendment for ratification or rejection; and for other purposes.

4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 5 SECTION 1.

6 Article VII, Section III of the Constitution is amended by adding a new Paragraph to read as  
7 follows:

8 "Paragraph IV. *Sales and use tax exemptions.* Exemptions from sales and use tax enacted  
9 after January 1, 2011, shall not exceed four years in duration. Any such exemption may  
10 be continued in effect for subsequent periods not to exceed four years, provided that each  
11 such continuation bill has attached thereto a certification by the state auditor, or such other  
12 appropriate official as determined by the General Assembly, that the goal or benefit to the  
13 state sought to be achieved by the initial exemption has been attained and that continuation  
14 of that exemption would be in the best interest of the state."

### 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 limit enactment and  
20 renewal of sales and use tax exemptions to periods not to exceed four  
21 ( ) NO years?"

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

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