

## Senate Resolution 90

By: Senators Thompson of the 33rd, Stoner of the 6th and Jones of the 10th

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for state tax reform; to provide  
 2 for the imposition, levy, and collection of a state sales and use tax at the rate of 1 percent, the  
 3 proceeds of which shall in part be appropriated for any or all transportation purposes; to  
 4 require mandatory funding of homeowner tax relief grants; to provide for submission of this  
 5 amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## 7 SECTION 1.

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

10 "(b.1) There is imposed and levied a state sales and use tax at the rate of 1 percent to be  
 11 used for any or all transportation purposes. The sales and use tax imposed by this  
 12 subparagraph shall correspond to and shall be imposed, levied, and collected in the same  
 13 manner as the state sales and use tax imposed by the revenue laws of this state, as now or  
 14 hereafter amended, except as otherwise provided in this subparagraph. An amount equal  
 15 to the sum of all proceeds derived from the tax imposed by this subparagraph received by  
 16 the state in each of the immediately preceding fiscal years, less the amount of refunds,  
 17 rebates, and collection costs authorized by law, shall be appropriated for the fiscal year  
 18 beginning on July 1 of each year following for any or all transportation purposes as may  
 19 be authorized by general law. The General Assembly is specifically authorized to allocate  
 20 and direct the use of the funds provided for under this subparagraph by general law. The  
 21 funds provided for under this subparagraph shall be appropriated for the transportation  
 22 purposes authorized under this subparagraph regardless of whether the General Assembly  
 23 enacts a General Appropriations Act; and said funds need not be specifically stated in any  
 24 General Appropriations Act passed by the General Assembly in order to be available for  
 25 such purposes. However, this shall not preclude the General Assembly from appropriating  
 26 for such transportation purposes an amount greater than the sum specified above for such  
 27 purposes. The expenditure of such funds shall be subject to all the rules, regulations, and

28 restrictions imposed on the expenditure of appropriations by provisions of the Constitution  
 29 and laws of this state, unless such provisions are in conflict with the provisions of this  
 30 subparagraph; provided, however, that the proceeds of the transportation tax appropriated  
 31 under this subparagraph shall not be subject to budgetary reduction. In the event of  
 32 invasion of this state by land, sea, or air or in case of a major catastrophe so proclaimed by  
 33 the Governor, said funds may be utilized for defense or relief purposes on the executive  
 34 order of the Governor."

35 **SECTION 2.**

36 Article VII, Section IIA of the Constitution is amended by revising Paragraph I as follows:

37 "Paragraph I. *State grants; adjustment amount.* For each taxable year, a homeowner's  
 38 incentive adjustment ~~may~~ shall be applied to the return of each taxpayer claiming such  
 39 state-wide homestead exemption as may be specified by general law. The amount of such  
 40 adjustment ~~may~~ shall provide a taxpayer with a benefit equivalent to a homestead  
 41 exemption of up to \$18,000.00 of the assessed value of a taxpayer's homestead or the  
 42 taxpayer's ad valorem property tax liability on the homestead, whichever is lower. The  
 43 General Assembly ~~may~~ shall appropriate such amount each year for grants to local  
 44 governments and school districts as homeowner tax relief grants. The adjustments and  
 45 grants authorized by this Paragraph shall be made in such manner and shall be subject to  
 46 the procedures and conditions as may be specified by general law heretofore or hereafter  
 47 enacted."

48 **SECTION 3.**

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

52 "( ) YES Shall the Constitution of Georgia be amended so as to provide for state tax  
 53 reform by imposing a state sales and use tax at the rate of 1 percent for any  
 54 ( ) NO or all transportation purposes and requiring mandatory funding of  
 55 homeowner tax relief grants?"

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

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