

House Resolution 7

By: Representatives Dukes of the 150th, Porter of the 143rd, Smyre of the 132nd, Hugley of the 133rd, Abrams of the 84th, and others

A RESOLUTION

Proposing an amendment to the Constitution so as to provide that the General Assembly shall have the duty to appropriate funds each year to provide homeowner tax relief grants with a benefit equivalent to a homestead exemption of not less than \$8,000.00 and not more than \$18,000.00 of the assessed value of a taxpayer's homestead or the taxpayer's ad valorem property tax liability on the homestead, whichever is lower; to provide for submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

"Paragraph I. ***State grants; adjustment amount.*** For each taxable year, a homeowner's incentive adjustment ~~may~~ shall be applied to the return of each taxpayer claiming such state-wide homestead exemption as may be specified by general law. The amount of such adjustment ~~may~~ shall provide a taxpayer with a benefit equivalent to a homestead exemption of ~~up to~~ not less than \$8,000.00 and not more than \$18,000.00 of the assessed value of a taxpayer's homestead or the taxpayer's ad valorem property tax liability on the homestead, whichever is lower. ~~The~~ It shall be the duty of the General Assembly ~~may~~ to appropriate ~~such an~~ such an amount each year for grants to local governments and school districts ~~as~~ sufficient to fund such homeowner tax relief grants. The adjustments and grants authorized by this Paragraph shall be made in such manner and shall be subject to the procedures and conditions as may be specified by general law heretofore or hereafter enacted."

SECTION 2.

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

26 "() YES Shall the Constitution of Georgia be amended so as to provide that the
27 General Assembly shall have the duty to appropriate funds each year to
28 () NO provide homeowner tax relief grants with a benefit equivalent to a
29 homestead exemption of not less than \$8,000.00 and not more than
30 \$18,000.00 of the assessed value of a taxpayer's homestead or the taxpayer's
31 ad valorem property tax liability on the homestead, whichever is lower?"
32 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
33 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
34 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
35 become a part of the Constitution of this state.