

The Senate Finance Committee offered the following substitute to SR 1:

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for prioritized funding
 2 requirements regarding certain supplemental appropriations bills; to provide for a short title;
 3 to provide for procedures, conditions, and limitations; to provide for the authority of the
 4 General Assembly with respect to the foregoing; to provide for the submission of this
 5 amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

10 "Paragraph V-A. *Supplemental appropriation bill requirements.* (a) This Paragraph
 11 shall be known and may be cited as the 'Taxpayer Protection Amendment.'

12 (b) Any supplemental appropriation bill under this section which amends the General
 13 Appropriations Act for the current fiscal year by appropriating revenues in excess of the
 14 revenues appropriated in such General Appropriations Act shall, in the following order of
 15 priority, fund:

16 (1) Increases due to student enrollment for local school systems;

17 (2) The Revenue Shortfall Reserve to the extent necessary to ensure that the fund
 18 balance is at least 10 percent of the previous fiscal year's net revenue for any given fiscal
 19 year;

20 (3) The reduction of state indebtedness or the provision of tax relief to the taxpayers,
 21 or both.

22 (c) The General Assembly shall be authorized to appropriate revenues in a supplemental
 23 appropriation bill which amends the General Appropriations Act for the current fiscal year
 24 without being subject to the requirements of subparagraph (b) of this Paragraph but only
 25 after the adoption of a joint resolution of the General Assembly by a two-thirds' vote of the
 26 members of each house voting in a roll-call vote, which joint resolution states the intent of

27 the General Assembly to appropriate those revenues without being subject to the
28 requirements of subparagraph (b) of this Paragraph.

29 (d) The General Assembly shall enact legislation that may be necessary to implement
30 and enforce the provisions of this Paragraph."

31 **SECTION 2.**

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

35 "() YES Shall the Constitution of Georgia be amended so as to provide for
36 () NO limitations on the expenditure of state budget surpluses?"

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

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