

Senate Resolution 179

By: Senator Seabaugh of the 28th

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to require mandatory funding of  
 2 homeowner tax relief grants; to provide for submission of this amendment for ratification or  
 3 rejection; and for other purposes.

4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 5 SECTION 1.

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

7 "Paragraph I. *State grants; adjustment amount.* For each taxable year, a homeowner's  
 8 incentive adjustment ~~may~~ shall be applied to the return of each taxpayer claiming such  
 9 state-wide homestead exemption as may be specified by general law. The amount of such  
 10 adjustment ~~may~~ shall provide a taxpayer with a benefit equivalent to a homestead  
 11 exemption of up to \$18,000.00 of the assessed value of a taxpayer's homestead or the  
 12 taxpayer's ad valorem property tax liability on the homestead, whichever is lower. The  
 13 General Assembly ~~may~~ shall appropriate such amount each year for grants to local  
 14 governments and school districts as homeowner tax relief grants. The adjustments and  
 15 grants authorized by this Paragraph shall be made in such manner and shall be subject to  
 16 the procedures and conditions as may be specified by general law heretofore or hereafter  
 17 enacted."

### 18 SECTION 2.

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

22 "( ) YES Shall the Constitution of Georgia be amended so as to require mandatory  
 23 ( ) NO funding of homeowner tax relief grants?"

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

25 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If

26 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
27 become a part of the Constitution of this state.