

House Resolution 281

By: Representatives Buckner of the 130<sup>th</sup>, Ashe of the 56<sup>th</sup>, Oliver of the 83<sup>rd</sup>, Dooley of the 38<sup>th</sup>, Gardner of the 57<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to limit sales and use tax exemptions to  
2 periods not to exceed three years and to require a comprehensive review and evaluation of  
3 such exemptions; to provide for the submission of this amendment for ratification or  
4 rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 6 SECTION 1.

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

9 "Paragraph IV. *Sales and use tax exemptions.* Commencing January 1, 2011, any  
10 exemption from sales and use taxes in effect shall terminate on December 31, 2013. Any  
11 exemptions from sales and use taxes newly enacted or subsequently renewed after January  
12 1, 2011, shall not exceed three years in duration. Not later than December 31, 2011, the  
13 General Assembly shall provide for a comprehensive review and evaluation of all sales and  
14 use tax exemptions which identifies the goal or benefit to the state sought to be achieved  
15 by the initial exemption, determines whether such goal or benefit has been attained, and  
16 determines whether the continuation of that exemption would be in the best interest of the  
17 state."

### 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 limit sales and use tax  
23 ( ) NO exemptions to periods not to exceed three years and to require a  
24 comprehensive review and evaluation of such exemptions?"

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

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

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