

House Resolution 1111

By: Representative Sims of the 169<sup>th</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to require that lottery tickets be subject  
 2 to sales and use tax and the proceeds from state sales and use tax thereon be dedicated for the  
 3 purpose of funding public education programs and services for levels kindergarten through  
 4 grade 12; to provide for the submission of this amendment for ratification or rejection; and  
 5 for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 7 SECTION 1.

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

10 "Paragraph IV. *State tax requirements for lottery tickets.* The General Assembly shall  
 11 provide by general law that the sale or use of lottery tickets for lotteries authorized under  
 12 Article I, Section II, Paragraph VIII(c) shall be subject to and not exempt from state sales  
 13 and use tax. The requirements of this Paragraph shall not apply to local sales and use taxes.  
 14 The revenues from such tax shall be dedicated to an education trust fund as provided for  
 15 by law to be used solely for the purpose of funding public education programs and services  
 16 for levels kindergarten through grade 12. Revenues from such tax deposited into the  
 17 education trust fund shall not lapse as otherwise required by Article III, Section IX,  
 18 Paragraph IV(c) and shall not be subject to the limitations of Article VII, Section III,  
 19 Paragraph II."

### 20 SECTION 2.

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

24    " YES    Shall the Constitution of Georgia be amended so as require that lottery  
25        NO    tickets be subject to sales and use tax and the proceeds from state sales and  
26                    use tax thereon be dedicated for the purpose of funding public education  
27                    programs and services for levels kindergarten through grade 12?"

28    All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
29    All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
30    such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
31    become a part of the Constitution of this state.