

House Resolution 1238

By: Representative Butler of the 18th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize a board of education to levy
 2 a homestead option sales and use tax for educational purposes; to provide for procedures,
 3 conditions, and limitations; to provide for the submission of this amendment for ratification
 4 or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

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

9 "Paragraph V. *Homestead option sales tax for educational purposes.* (a)(1) The board
 10 of education of any county school district or any independent school district may by
 11 resolution impose and levy within that school district a homestead sales and use tax for
 12 educational purposes of such school district conditioned upon approval by a majority of
 13 the qualified voters residing within the limits of the school district voting in a referendum
 14 thereon and shall require the simultaneous approval of a local Act providing for a
 15 homestead exemption in an amount to be determined from the amount of sales and use
 16 tax collected from the tax authorized under this Paragraph.

17 (2) Such tax shall be at the rate of 1 percent. The General Assembly shall provide by
 18 general law for the implementation of such tax.

19 (b) The purpose for which the proceeds of the tax are to be used and may be expended
 20 shall be solely for the purpose of funding a homestead exemption for the residents of the
 21 school district from ad valorem taxes for educational purposes.

22 (c) Such tax shall continue until the board of education of the county school district or
 23 the independent school district by resolution calls for the termination of such levy within
 24 that school district conditioned upon approval by a majority of the qualified voters residing
 25 within the limits of the school district voting in a referendum thereon and shall require the
 26 simultaneous approval of a local Act providing for the repeal of the homestead exemption.

27 (d)(1) Nothing in this Paragraph shall prohibit a county and those municipalities
 28 located in such county from imposing as additional taxes local sales and use taxes
 29 authorized by general law.

30 (2) Nothing in this Paragraph shall prohibit a board of education from levying a sales
 31 tax for educational purposes in accordance with Paragraph IV of this section.

32 (e) The tax imposed pursuant to this Paragraph shall not be subject to and shall not count
 33 with respect to any general law limitation regarding the maximum amount of local sales
 34 and use taxes which may be levied in any jurisdiction in this state.

35 (f) The tax imposed pursuant to this Paragraph shall not be subject to any sales and use
 36 tax exemption with respect to the sale or use of food and beverages which is imposed by
 37 law.

38 (g)(1) Notwithstanding any provision of any constitutional amendment continued in
 39 force and effect pursuant to Article XI, Section I, Paragraph IV(a) and except as
 40 otherwise provided in subparagraph (g)(2) of this Paragraph, any political subdivision
 41 whose ad valorem taxing powers are restricted pursuant to such a constitutional
 42 amendment may receive the proceeds of the tax authorized under this Paragraph or of any
 43 local sales and use tax authorized by general law, or any combination of such taxes,
 44 without any corresponding limitation of its ad valorem taxing powers which would
 45 otherwise be required under such constitutional amendment.

46 (2) The restriction on and limitation of ad valorem taxing powers described in
 47 subparagraph (g)(1) of this Paragraph shall remain applicable with respect to proceeds
 48 received from the levy of a local sales and use tax specifically authorized by a
 49 constitutional amendment in force and effect pursuant to Article XI, Section I,
 50 Paragraph IV(a), as opposed to a local sales and use tax authorized by this Paragraph or
 51 by general law.

52 (h) A board of education of a county or independent school system which is directly
 53 authorized by any constitutional amendment continued in force and effect pursuant to
 54 Article XI, Section I, Paragraph IV(a) to:

55 (1) Impose, levy, and collect a sales and use tax for educational purposes; or

56 (2) Allocate to educational purposes the proceeds of any local sales and use tax
 57 shall not be eligible to impose, levy, and collect a sales and use tax pursuant to this
 58 Paragraph unless such constitutional amendment is repealed."

59 **SECTION 2.**

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

63 " YES Shall the Constitution of Georgia be amended so as to authorize the levy of
64 a homestead option sales and use tax for educational purposes to fund a
65 NO school district homestead exemption?"

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

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