

House Resolution 81

By: Representative Stephens of the 164th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that the sale or use of food and
 2 food ingredients shall be exempt from the state sales and use tax or any local sales and use
 3 tax; to change certain provisions regarding the sales tax for educational purposes and provide
 4 for such exemption; to provide for the submission of this amendment for ratification or
 5 rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

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

10 "Paragraph IV. Food and food ingredients exemption. The sale or use of food and food
 11 ingredients shall be exempt from the state sales and use tax and any local sales and use tax.
 12 The term 'food and food ingredients' shall be defined by general law."

13 SECTION 2.

14 Article VIII, Section VI, Paragraph IV of the Constitution is amended by revising
 15 subparagraph (f) as follows:

16 "(f) The tax imposed pursuant to this Paragraph shall not be subject to any sales and use
 17 tax ~~exemption~~ with respect to the sale or use of food and ~~beverages~~ food ingredients which
 18 is imposed by law."

19 SECTION 3.

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

23 "() YES Shall the Constitution of Georgia be amended so as to provide that the sale
 24 or use of food and food ingredients shall be exempt from the state sales and
 25 () NO use tax and any local sales and use tax?"

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