

House Resolution 420

By: Representatives Channell of the 116th and O`Neal of the 146th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to
 2 provide by general law for the direct allocation to counties, municipalities, and school
 3 systems of a portion of the proceeds of a state-wide tax on communications services rather
 4 than the deposit of such portion in the general fund of the state treasury and that such general
 5 law may preempt the field of taxation of communications services and prohibit any local
 6 taxes, fees, or charges thereon or the enforcement of ordinances or agreements requiring
 7 payment of such local taxes, fees, assessments, or other charges on communications services;
 8 to provide for the submission of this amendment for ratification or rejection; and for other
 9 purposes.

10 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 SECTION 1.

12 Article VII, Section III of the Constitution is amended by revising Paragraph II as follows:

13 "Paragraph II. ***Revenue to be paid into general fund; exceptions.*** (a) Except as otherwise
 14 provided in this Constitution, all revenue collected from taxes, fees, and assessments for
 15 state purposes, as authorized by revenue measures enacted by the General Assembly, shall
 16 be paid into the general fund of the state treasury.

17 (b)(1) As authorized by law providing for the promotion of any one or more types of
 18 agricultural products, fees, assessments, and other charges collected on the sale or
 19 processing of agricultural products need not be paid into the general fund of the state
 20 treasury. The uniformity requirement of this article shall be satisfied by the application
 21 of the agricultural promotion program upon the affected products.

22 (2) As used in this subparagraph, 'agricultural products' includes, but is not limited to,
 23 registered livestock and livestock products, poultry and poultry products, timber and
 24 timber products, fish and seafood, and the products of the farms and forests of this state.

25 (c) The General Assembly shall be authorized to allocate by general law a portion of the
 26 proceeds of a state-wide tax on communications services to counties, municipalities, and
 27 school systems, and such allocated portion need not be paid into the general fund of the

28 state treasury. The General Assembly shall be authorized expressly to preempt the field
 29 of taxes, fees, assessments, or any other such charges on communications services, and any
 30 such state-wide tax on communications services shall terminate all such existing local
 31 taxes, fees, assessments, or other such charges on communications services. The General
 32 Assembly shall be authorized, further, to prohibit counties or municipalities from requiring
 33 communications services providers from entering into or extending franchise or other
 34 agreements which require payment of any such local taxes, fees, assessments, or other such
 35 charges on communications services or adopting any new or enforcing any provision of any
 36 existing ordinance or agreement to the extent such ordinance or agreement requires the
 37 payment of local taxes, fees, assessments, or other such charges on communications
 38 services."

39 **SECTION 2.**

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

43 "() YES Shall the Constitution of Georgia be amended so as to authorize by general
 44 law the direct allocation to counties, municipalities, and school systems of
 45 () NO a portion of the proceeds of a state-wide tax on communications services
 46 rather than the deposit of such portion in the general fund of the state
 47 treasury and that such general law may preempt the field of taxation of
 48 communications services and prohibit any local taxes, fees, or charges
 49 thereon or the enforcement of ordinances or agreements requiring payment
 50 of such local taxes, fees, assessments, or other charges on communications
 51 services?"

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

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