

## Senate Resolution 8

By: Senators McKoon of the 29th, Albers of the 56th, Miller of the 49th, Gooch of the 51st, Hill of the 32nd and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to limit authority of the General Assembly  
 2 to impose taxes on income; to provide for a phasing out of taxes on income; to provide for  
 3 the ability of the General Assembly to impose an income tax under certain circumstances;  
 4 to provide for related matters; to provide for submission of this amendment for ratification  
 5 or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article VII, Section I, Paragraph II of the Constitution, relating to limitations on taxing  
 9 power, is amended by adding a new subparagraph (c) to read as follows:

10 "(c)(1) Effective on and after January 1, 2016, no tax on income shall be imposed at  
 11 a rate in excess of 5.5 percent. Thereafter, on January 1 of each succeeding year, such  
 12 maximum income tax rate shall be reduced by one-half of 1 percent until such tax rate is  
 13 zero. The General Assembly by general law shall provide for the recalculation and  
 14 revision of any income tax rates that are in effect on the effective date of this  
 15 subparagraph to comply with the provisions of this subparagraph.

16 (2) The General Assembly shall be authorized to impose an income tax in excess of the  
 17 rate provided for in this subparagraph only upon a finding that an emergency condition  
 18 exists in the state for which an income tax must be imposed. No such finding and tax  
 19 shall become law unless such finding and tax shall receive the affirmative votes of at least  
 20 two-thirds of all the members to which each house is entitled, which vote shall so appear  
 21 on the journal of each house, and be approved by the Governor. No such income tax  
 22 shall be effective for a period of more than two calendar years unless such tax is renewed  
 23 by a finding of a continuing emergency condition and a renewal of such income tax by  
 24 the affirmative votes of at least two-thirds of all the members to which each house is  
 25 entitled, which vote shall so appear on the journal of each house, and approval by the  
 26 Governor."

27

**SECTION 2.**

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

31 " YES Shall the Constitution of Georgia be amended so as to limit the authority of  
32 the General Assembly to impose an income tax and to phase out existing  
33  NO income taxes?"

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

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