

Senate Resolution 412

By: Senators Shafer of the 48th, Chance of the 16th, Staton of the 18th, Miller of the 49th, Hill of the 32nd and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to prohibit any additional sales taxes and
 2 to prohibit raising the rate of sales taxes currently in effect; to provide for conditions and
 3 limitations; to provide for submission of this amendment for ratification or rejection; and for
 4 other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article VII, Section III of the Constitution is amended by adding a new paragraph at the end
 8 thereof to read as follows:

9 "Paragraph IV. *Sales tax limitations.* The General Assembly or any local governing
 10 authority shall not increase the rate of any sales tax in effect or authorized on the effective
 11 date of this Paragraph or authorize the levy of any new sales tax, unless:

12 (1) The amount of revenue collected due to the sales tax rate increase is dedicated to
 13 specific infrastructure projects that were approved in a referendum by the voters; or

14 (2) Any increase in the state sales tax that is not dedicated to specific infrastructure
 15 projects shall only be enacted in conjunction with a proportional decrease in the rate of
 16 state income tax."

17 SECTION 2.

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

21 "() YES Shall the Constitution be amended so as to provide that the General
 22 Assembly shall only increase the state or local sales tax rate for
 23 () NO infrastructure projects approved by referendum or when an increase in state
 24 sales tax is enacted in conjunction with a decrease in the state income tax
 25 rate?"

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.