

House Resolution 394 (COMMITTEE SUBSTITUTE)

By: Representatives Nix of the 69<sup>th</sup>, Ehrhart of the 36<sup>th</sup>, Rogers of the 29<sup>th</sup>, Battles of the 15<sup>th</sup>, Dickson of the 6<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution of the State of Georgia so as to provide for  
2 distribution of the net proceeds of a sales and use tax for educational purposes between a  
3 county school system and one or more independent school systems located in such county;  
4 to provide for the submission of this amendment for ratification or rejection; and for other  
5 purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 7 SECTION 1.

8 Article VIII, Section VI, Paragraph IV of the Constitution is amended by revising  
9 subparagraph (g) as follows:

10 "(g) The net proceeds of the tax shall be distributed to the school system or systems in  
11 which the tax is collected; provided, however, that if such a tax is simultaneously collected  
12 by a county school system and one or more participating independent school systems  
13 within such county, then the net proceeds of the tax shall be distributed between the county  
14 school ~~district~~ system and the participating independent school districts system or systems,  
15 or portion thereof, located in such county according to an agreement between the county  
16 school system and the independent school system or systems or, if no agreement can be  
17 reached, according to the ratio the student enrollment in each school ~~district~~ system, or  
18 portion thereof, bears to the total student enrollment of all school ~~districts~~ systems in the  
19 county ~~or upon such other formula for distribution as may be authorized by local law~~. For  
20 purposes of this subparagraph, student enrollment shall be based on the latest FTE full-time  
21 equivalent count prior to the referendum on imposing the tax."

### 22 SECTION 2.

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

H. R. 394 (SUB)

26    " YES    Shall the Constitution of Georgia be amended so as to assure that the sales  
27                    and use tax for education is distributed fairly on a per student basis among  
28     NO    all the school systems within a county unless an agreement is reached  
29                    among such school systems for a different distribution?"

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