

Senate Resolution 604

By: Senators Heath of the 31st, Hill of the 32nd, Crane of the 28th, Harbin of the 16th, Millar of the 40th and others

A RESOLUTION

Proposing an amendment to the Constitution so as to prohibit the levy of state ad valorem taxes; to provide for applicability; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article VII, Section I, Paragraph II of the Constitution is amended by revising subparagraph (a) as follows:

"(a)(1) On or after January 1, 2017, the state shall not impose an ~~The~~ annual levy of state ad valorem taxes on tangible property for all purposes, except for defending the state in an emergency, shall not exceed one-fourth mill on each dollar of the assessed value of the property.

(2) Solely for purposes of any general law in effect on January 1, 2017, which distributes intangible tax revenues to the state based upon a proportion that the state millage rate and millage rates of local tax jurisdictions bear to the total millage rate levied for all purposes, the state millage rate shall equal one-fourth mill on each dollar of assessed value.

(3) The prohibition of this subparagraph (a) shall not affect state:

(A) Assessment and collection of ad valorem taxes on public utilities, railroad companies, and airlines on behalf of local governments; or

(B) Administrative functions with respect to local ad valorem taxation pursuant to any general law.

(4) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall not be affected by this Paragraph and shall continue to be governed by the provisions of general law as it existed immediately prior to January 1, 2017.

(5) This Paragraph shall not abate any prosecution, punishment, penalty, administrative proceedings or remedies, or civil action related to any violation of law committed prior to January 1, 2017.

