

House Resolution 1344

By: Representatives Powell of the 171<sup>st</sup>, Harrell of the 106<sup>th</sup>, Burns of the 159<sup>th</sup>, Ehrhart of the 36<sup>th</sup>, Holmes of the 129<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to allow boards of education, subject to  
 2 a referendum, to impose, levy, and collect a 1 percent sales and use tax for educational  
 3 purposes and to adjust millage rate limitations upon and the millage rate levied by school  
 4 systems to take into account the proceeds received from the sales and use tax by each school  
 5 system the preceding year; to provide for the submission of this amendment for ratification  
 6 or rejection; and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 8 SECTION 1.

9 Article VIII, Section VI of the Constitution is amended by adding a new Paragraph to read  
 10 as follows:

11 "Paragraph V. *Second sales tax for educational purposes.* (a) If the governing authority  
 12 of any county or qualified municipality located wholly or partially within a special district  
 13 in which a joint county and municipal sales and use tax was imposed on or prior to July 1,  
 14 2016, allows the tax to be discontinued, the board of education of each school system in  
 15 such a county in which no independent school system is located may by resolution and the  
 16 board of education of each county school system and the board of education of each  
 17 independent school system located within such a county may by concurrent resolutions  
 18 impose, levy, and collect a sales and use tax for educational purposes of such school  
 19 systems conditioned upon approval by a majority of the qualified voters residing within the  
 20 limits of the local taxing jurisdiction voting in a referendum thereon. If a referendum fails  
 21 under this section, the question cannot be brought again before the voters for two years.  
 22 This tax shall be at the rate of 1 percent but in all other respects, except as otherwise  
 23 provided in this Paragraph, shall correspond to and be levied in the same manner as the tax  
 24 provided for by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia  
 25 Annotated, relating to the special county 1 percent sales and use tax, as now or hereafter  
 26 amended.

27 (b) The ad valorem tax millage rate limitation applicable to school systems under  
 28 Paragraph I of this section and any ad valorem tax millage rate limitation now or hereafter  
 29 applicable to a school system shall be reduced for every taxable year beginning on or after  
 30 January 1, 2017, by a millage rate which, if levied against property taxable for educational  
 31 purposes within each school system, would produce an amount of revenue equal to the  
 32 proceeds of the local sales and use tax provided for in this Paragraph received by such  
 33 school system in the immediately preceding taxable year.

34 (c) School systems are authorized to contract or otherwise provide for the collection and  
 35 administration of the tax required to be imposed under this Paragraph. The net proceeds  
 36 of the tax shall be distributed according to the ratio the population in each school system  
 37 bears to the total population of a county or upon such other formula for distribution as may  
 38 be determined by local law. The tax authorized by this Paragraph may be imposed, levied,  
 39 and collected as provided in this Paragraph without further action by the General  
 40 Assembly, but the General Assembly shall be authorized by local law to control the subject  
 41 matter of this Paragraph and to further define and implement its provisions. This authority  
 42 may be exercised by the General Assembly notwithstanding any general law heretofore or  
 43 hereafter enacted dealing with the subject matter of this Paragraph, and any local law  
 44 adopted pursuant to the authority of this Paragraph shall control such subject matter  
 45 notwithstanding the provisions of any conflicting general law."

46 **SECTION 2.**

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

50 "( ) YES Shall the Constitution of Georgia be amended so as to allow boards of  
 51 education, subject to a referendum, to impose, levy, and collect a 1 percent  
 52 ( ) NO sales and use tax for educational purposes and to adjust millage rate  
 53 limitations upon and the millage rates levied by school systems to take into  
 54 account the proceeds received from the sales and use tax by each school  
 55 system the preceding year?"

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