

Senate Resolution 104

By: Senators Heath of the 31st, Shafer of the 48th, Cowsert of the 46th, Kennedy of the 18th, Mullis of the 53rd and others

A RESOLUTION

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

4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 SECTION 1.

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

8 "(a)(1) On or after January 1, 2019, the state shall not impose an ~~The~~ annual levy of state
9 ad valorem taxes on tangible property for all purposes, except for defending the state in
10 an emergency, shall not exceed one-fourth mill on each dollar of the assessed value of the
11 property.

12 (2) Solely for purposes of any general law in effect on January 1, 2019, which
13 distributes intangible tax revenues to the state based upon a proportion that the state
14 millage rate and millage rates of local tax jurisdictions bear to the total millage rate levied
15 for all purposes, the state millage rate shall equal one-fourth mill on each dollar of
16 assessed value.

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

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

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

22 (4) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years
23 shall not be affected by this Paragraph and shall continue to be governed by the
24 provisions of general law as it existed immediately prior to January 1, 2019.

25 (5) This Paragraph shall not abate any prosecution, punishment, penalty, administrative
26 proceedings or remedies, or civil action related to any violation of law committed prior
27 to January 1, 2019.

28 (6) The state shall continue to assure that all taxation is uniform upon the same class
29 of subjects across all taxing jurisdictions of the state."

30

SECTION 2.

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

34 "() YES Shall the Constitution of Georgia be amended so as to prohibit state ad
35 () NO valorem taxes?"

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

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