

The Senate Committee on Education and Youth offered the following substitute to SR 95:

#### A RESOLUTION

1 Proposing an amendment to the Constitution of the State of Georgia so as to authorize a  
 2 county school district or an independent school district or districts within the county having  
 3 a majority of the students enrolled within the county to call for a referendum for a sales and  
 4 use tax for education; to provide that the proceeds are distributed on a per student basis  
 5 among all the school systems unless an agreement is reached among such school systems for  
 6 a different distribution; to provide for the submission of this amendment for ratification or  
 7 rejection; and for other purposes.

8 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

#### SECTION 1.

9 Article VIII, Section VI, Paragraph IV of the Constitution is amended by revising  
 10 subparagraphs (a) and (g) as follows:  
 11

12 "(a) The board of education of each school district in a county in which no independent  
 13 school district is located may by resolution and the board of education of each county  
 14 school district and the board of education of each independent school district located within  
 15 such county may by concurrent resolutions impose, levy, and collect a sales and use tax for  
 16 educational purposes of such school districts conditioned upon approval by a majority of  
 17 the qualified voters residing within the limits of the local taxing jurisdiction voting in a  
 18 referendum thereon. In addition, when a county school district has one or more  
 19 independent school districts located within such county, the school district or combination  
 20 of school districts that has a majority of the students enrolled within the county, based on  
 21 the latest full-time equivalent count, shall be authorized to call for a referendum to impose,  
 22 levy, and collect a sales and use tax for educational purposes of such school districts  
 23 conditioned upon approval by a majority of the qualified voters residing within the limits  
 24 of the county voting in a referendum thereon. This tax shall be at the rate of 1 percent and  
 25 shall be imposed for a period of time not to exceed five years, but in all other respects,  
 26 except as otherwise provided in this Paragraph, shall correspond to and be levied in the  
 27 same manner as the tax provided for by Article 3 of Chapter 8 of Title 48 of the Official

28 Code of Georgia Annotated, relating to the special county 1 percent sales and use tax, as  
 29 now or hereafter amended. Proceedings for the reimposition of such tax shall be in the  
 30 same manner as proceedings for the initial imposition of the tax, but the newly authorized  
 31 tax shall not be imposed until the expiration of the tax then in effect."

32 "(g) The net proceeds of the tax shall be distributed between the county school district  
 33 and the independent school districts, or portion thereof, located in such county according  
 34 to an agreement between the county school system and the independent school district or  
 35 districts or, if no agreement can be reached, according to the ratio the student enrollment  
 36 in each school district, or portion thereof, bears to the total student enrollment of all school  
 37 districts in the county ~~or upon such other formula for distribution as may be authorized by~~  
 38 ~~local law.~~ For purposes of this subparagraph, student enrollment shall be based on the  
 39 latest ~~FTE~~ full-time equivalent count prior to the referendum on imposing the tax."

40

## SECTION 2.

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

44 "( ) YES Shall the Constitution of Georgia be amended so as to authorize a  
 45 referendum for a sales and use tax for education by a county school district  
 46 ( ) NO or an independent school district or districts within the county having a  
 47 majority of the students enrolled within the county and to provide that the  
 48 proceeds are distributed on a per student basis among all the school systems  
 49 unless an agreement is reached among such school systems for a different  
 50 distribution?"

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