

Senate Resolution 95

By: Senators Black of the 8th, Tippins of the 37th, Burke of the 11th, Sims of the 12th and Ginn of the 47th

AS PASSED SENATE

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:**

9 **SECTION 1.**

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

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.