

House Resolution 319

By: Representatives Epps of the 144th, Burns of the 159th, Bentley of the 139th, Greene of the 151st, Hatchett of the 150th, and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize local boards of education to
2 impose, levy, and collect a 1 percent sales and use tax for maintenance and operation
3 expenses of the local school system; to provide for submission of this amendment for
4 ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

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

9 "Paragraph V. Local sales tax for maintenance and operation of schools. (a) The board
10 of education of each local school system may by resolution impose, levy, and collect a
11 sales and use tax for educational purposes of such local school system conditioned upon
12 approval by a majority of the qualified voters residing within the limits of the local school
13 system voting in a referendum thereon. This tax shall be at the rate of 1 percent and shall
14 be imposed for a period of time not to exceed five years, but in all other respects, except
15 as otherwise provided in this Paragraph, shall correspond to and be levied in the same
16 manner as the tax provided for by Article 3 of Chapter 8 of Title 48 of the Official Code
17 of Georgia Annotated, relating to the special county 1 percent sales and use tax, as now or
18 hereafter amended. Proceedings for the reimposition of such tax shall be in the same
19 manner as proceedings for the initial imposition of the tax, but the newly authorized tax
20 shall not be imposed until the expiration of the tax then in effect.

21 (b) The purpose for which the proceeds of the tax are to be used and may be expended
22 is for maintenance and operation expenses of the local school system.

23 (c) The resolution calling for the imposition of the tax and the ballot question shall each
24 describe:

25 (1) The specific maintenance and operation expenses that will be covered; and
26 (2) The maximum period of time, to be stated in calendar years or calendar quarters
27 and not to exceed five years.

(d) Nothing in this Paragraph shall prohibit a county and those municipalities located in such county from imposing as additional taxes local sales and use taxes authorized by general law.

(e) The tax imposed pursuant to this Paragraph shall not be subject to and shall not count with respect to any general law limitation regarding the maximum amount of local sales and use taxes which may be levied in any jurisdiction in this state.

(f) The tax imposed pursuant to this Paragraph shall not be subject to any sales and use tax exemption with respect to the sale or use of food and beverages which is imposed by law.

(g) Excess proceeds of the tax which remain following expenditure of proceeds for authorized projects or purposes for education shall be used solely for the purpose of reducing any indebtedness of the school system. In the event there is no indebtedness, such excess proceeds shall be used by such school system for the purpose of reducing its millage rate in an amount equivalent to the amount of such excess proceeds.

(h) The tax authorized by this Paragraph may be imposed, levied, and collected as provided in this Paragraph without further action by the General Assembly, but the General Assembly shall be authorized by general law to further define and implement its provisions.

(i)(1) Notwithstanding any provision of any constitutional amendment continued in force and effect pursuant to Article XI, Section I, Paragraph IV(a) and except as otherwise provided in subparagraph (i)(2) of this Paragraph, any political subdivision whose ad valorem taxing powers are restricted pursuant to such a constitutional amendment may receive the proceeds of the tax authorized under this Paragraph or of any local sales and use tax authorized by general law, or any combination of such taxes, without any corresponding limitation of its ad valorem taxing powers which would otherwise be required under such constitutional amendment.

(2) The restriction on and limitation of ad valorem taxing powers described in subparagraph (i)(1) of this Paragraph shall remain applicable with respect to proceeds received from the levy of a local sales and use tax specifically authorized by a constitutional amendment in force and effect pursuant to Article XI, Section I, Paragraph IV(a), as opposed to a local sales and use tax authorized by this Paragraph or by general law."

SECTION 2.

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

64 "() YES Shall the Constitution of Georgia be amended so as to authorize local boards
65 of education to impose, levy, and collect a 1 percent sales and use tax for
66 () NO maintenance and operation expenses of the local school system?"

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