

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.

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

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

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

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

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

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

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

60 **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.