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

A RESOLUTION

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

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

"(a) The board of education of each school district in a county in which no independent school district is located may by resolution and the board of education of each county school district and the board of education of each independent school district located within such county may by concurrent resolutions impose, levy, and collect a sales and use tax for educational purposes of such school districts conditioned upon approval by a majority of the qualified voters residing within the limits of the local taxing jurisdiction voting in a referendum thereon. In addition, when a county school district has one or more independent school districts located within such county, the school district or combination of school districts that has a majority of the students enrolled within the county, based on the latest full-time equivalent count, shall be authorized to call for a referendum to impose, levy, and collect a sales and use tax for educational purposes of such school districts conditioned upon approval by a majority of the qualified voters residing within the limits of the county voting in a referendum thereon. This tax shall be at the rate of 1 percent and shall be imposed for a period of time not to exceed five years, but in all other respects, except as otherwise provided in this Paragraph, shall correspond to and be levied in the same manner as the tax provided for by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to the special county 1 percent sales and use tax, as
now or hereafter amended. Proceedings for the reimposition of such tax shall be in the same manner as proceedings for the initial imposition of the tax, but the newly authorized tax shall not be imposed until the expiration of the tax then in effect."

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

SECTION 2.

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

"(  ) YES Shall the Constitution of Georgia be amended so as to authorize a referendum for a sales and use tax for education by a county school district or an independent school district or districts within the county having a majority of the students enrolled within the county and to provide that the proceeds are distributed on a per student basis among all the school systems unless an agreement is reached among such school systems for a different distribution?"

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

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