

The House Committee on Ways and Means offers the following substitute to HR 238:

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to  
 2 provide by general law for an annual allocation of up to 75 percent of the revenue derived  
 3 from the state sales and use tax with respect to the sale of outdoor recreation equipment to  
 4 a trust fund to be used for the protection and preservation of conservation land; to provide  
 5 for sunset provisions in authorized general laws; to provide for related matters; to provide  
 6 for the submission of this amendment for ratification or rejection; and for other purposes.

7 **BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:**

### 8 **SECTION 1.**

9 Article III, Section IX, Paragraph VI of the Constitution is amended by adding a new  
 10 subparagraph to read as follows:

11 "(p) The General Assembly is authorized to provide by general law that up to 75 percent  
 12 of all moneys received by the state from the state's portion of the levy of a tax on the sale  
 13 and use of outdoor recreation equipment, as defined by general law, in the immediately  
 14 preceding fiscal year will be paid into and dedicated to the Georgia Outdoor Stewardship  
 15 Trust Fund for the purpose of protecting and preserving conservation land, as more  
 16 specifically provided for by general law. Any general law adopted pursuant to this  
 17 Paragraph shall provide for automatic repeal not more than ten years after its effective date.  
 18 Such repeal date may be extended from time to time for a maximum of ten additional years  
 19 at a time. The revenues dedicated pursuant to this subparagraph shall not lapse, the  
 20 provisions of Article III, Section IX, Paragraph IV(c) to the contrary notwithstanding, and  
 21 such revenues shall not be subject to the limitations of subparagraph (a) of this Paragraph  
 22 or Article VII, Section III, Paragraph II(a)."

### 23 **SECTION 2.**

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

H. B. 238 (SUB)

27     " YES   Without increasing the current state sales tax rate, shall the Constitution of  
28                     Georgia be amended so as to create the Georgia Outdoor Stewardship Trust  
29      NO   Fund to conserve lands that protect drinking water sources and the water  
30                     quality of rivers, lakes, and streams; to protect and conserve forests, fish,  
31                     wildlife habitats, and state and local parks; and to provide opportunities for  
32                     our children and families to play and enjoy the outdoors, by dedicating,  
33                     subject to full public disclosure, up to 75 percent of the existing state sales  
34                     tax on outdoor recreation equipment to such purposes without increasing the  
35                     current state sales tax rate?"

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