

House Resolution 238 (AS PASSED HOUSE AND SENATE)

By: Representatives Watson of the 172<sup>nd</sup>, Burns of the 159<sup>th</sup>, Nimmer of the 178<sup>th</sup>, Smith of the 70<sup>th</sup>, Frye of the 118<sup>th</sup>, and others

## 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 80 percent of the revenue derived  
 3 from the state sales and use tax with respect to goods and services collected by sporting  
 4 goods stores a trust fund to be used for the protection and preservation of conservation land;  
 5 to provide for sunset provisions in authorized general laws; to provide for related matters;  
 6 to provide for the submission of this amendment for ratification or rejection; and for other  
 7 purposes.

8 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 9 SECTION 1.

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

12 "(p) The General Assembly is authorized to provide by general law that up to 80 percent  
 13 of all moneys received by the state from the levy of a tax on the sale and use of goods and  
 14 services, as defined by general law, collected by establishments classified under the 2007  
 15 North American Industry Classification Code 451110, sporting goods stores, in the  
 16 immediately preceding fiscal year will be paid into and dedicated to the Georgia Outdoor  
 17 Stewardship Trust Fund for the purpose of protecting and preserving conservation land, as  
 18 more specifically provided for by general law. Any general law adopted pursuant to this  
 19 Paragraph shall provide for automatic repeal not more than ten years after its effective date,  
 20 provided that such repeal date may be extended for a maximum of ten additional years.  
 21 The revenues dedicated pursuant to this subparagraph shall not lapse, the provisions of  
 22 Article III, Section IX, Paragraph IV(c) to the contrary notwithstanding, and such revenues  
 23 shall not be subject to the limitations of subparagraph (a) of this Paragraph or Article VII,  
 24 Section III, Paragraph II(a)."

25 **SECTION 2.**

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

29 "( ) YES Without increasing the current state sales tax rate, shall the Constitution of  
30 Georgia be amended so as to create the Georgia Outdoor Stewardship Trust  
31 ( ) NO Fund to conserve lands that protect drinking water sources and the water  
32 quality of rivers, lakes, and streams; to protect and conserve forests, fish,  
33 wildlife habitats, and state and local parks; and to provide opportunities for  
34 our children and families to play and enjoy the outdoors, by dedicating,  
35 subject to full public disclosure, up to 80 percent of the existing sales tax  
36 collected by sporting goods stores to such purposes without increasing the  
37 current state sales tax rate?"

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