

Senate Resolution 348

By: Senators Thompson of the 14th and Albers of the 56th

A RESOLUTION

1 Creating the Senate Freedom from Property Taxes Study Committee; and for other purposes.

2 WHEREAS, the Georgia General Assembly is constantly and increasingly hearing from the
3 public an escalation of concerns and complaints on the negative impacts of property taxes
4 on families and communities and reports that families are being prevented from ever owning
5 homes of their own; and

6 WHEREAS, as a result, it is important that such concerns and complaints be taken seriously
7 and that the cultural and ethical impact of property tax on our civil society be reviewed and
8 addressed; and

9 WHEREAS, it is our duty to explore alternative funding methods to shift property taxes on
10 a family's primary home to allow for clear and final ownership; and

11 WHEREAS, the taxes being expended upon and the priorities of such expenditures that
12 impede home ownership should be examined with much needed accounting for implicit,
13 explicit, actual, and opportunity costs associated with property tax collection; and

14 WHEREAS, mechanisms have been previously devised to prevent drastic increases through
15 caps on property taxes, but local governments have then adjusted valuation to give
16 exponentially higher property tax bills; and

17 WHEREAS, the time has come to examine the numerous possibilities of transferring to a less
18 destructive funding system including federal government opt in and revenue sharing models;
19 and

20 WHEREAS, prioritization of new and existing revenue streams should be examined and
21 consideration given as to how some revenues directly correlate to expenses while some are
22 dictated by the general fund; and

23 WHEREAS, government accountability and transparency have been proven to help prevent
24 waste and identify priorities and unconstitutional spending leading to spending reductions;
25 and

26 WHEREAS, it is widely recognized that families are financially punished when given higher
27 assessments due to a neighbor's home construction or renovation; and

28 WHEREAS, there is a great opportunity to explore the willingness by federal, state, and local
29 governments to work cohesively towards ending property tax in perpetuity and allowing
30 families to truly own their homes; and

31 WHEREAS, it is imperative to explore current day tax burdens on families and the
32 opportunity costs that are lost through the current funding scheme such as the continual
33 challenges facing families during a foreclosure or sale of a home due to unpaid property tax
34 bills; and

35 WHEREAS, it would be beneficial to review and determine the steps necessary to implement
36 a permanent ban on property taxes.

37 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE:

38 (1) **Creation of Senate study committee.** There is created the Senate Freedom from
39 Property Taxes Study Committee.

40 (2) **Members and officers.** The committee shall be composed of five members of the
41 Senate to be appointed by the President of the Senate. The President shall designate a
42 legislative member of the committee as chairperson of the committee.

43 (3) **Powers and duties.** The committee shall undertake a study of the conditions, needs,
44 issues, and problems mentioned above or related thereto and recommend any action or
45 legislation which the committee deems necessary or appropriate.

46 (4) **Meetings.** The chairperson shall call all meetings of the committee. The committee
47 may conduct such meetings at such places and at such times as it may deem necessary or
48 convenient to enable it to exercise fully and effectively its powers, perform its duties, and
49 accomplish the objectives and purposes of this resolution.

50 (5) **Allowances and funding.** The legislative members of the committee shall receive
51 the allowances provided for in Code Section 28-1-8 of the Official Code of Georgia
52 Annotated. The allowances authorized by this resolution shall not be received by any
53 member of the committee for more than five days unless additional days are authorized.

54 Funds necessary to carry out the provisions of this resolution shall come from funds
55 appropriated to the Senate.

56 **(6) Report.**

57 (A) In the event the committee adopts any specific findings or recommendations that
58 include suggestions for proposed legislation, the chairperson shall file a report of the
59 same prior to the date of abolishment specified in this resolution, subject to
60 subparagraph (C) of this paragraph.

61 (B) In the event the committee adopts a report that does not include suggestions for
62 proposed legislation, the chairperson shall file the report, subject to subparagraph (C)
63 of this paragraph.

64 (C) No report shall be filed unless the same has been approved prior to the date of
65 abolishment specified in this resolution by majority vote of a quorum of the committee.
66 A report so approved shall be signed by the chairperson of the committee and filed with
67 the Secretary of the Senate.

68 (D) In the absence of an approved report, the chairperson may file with the Secretary
69 of the Senate a copy of the minutes of the meetings of the committee in lieu thereof.

70 **(7) Abolishment.** The committee shall stand abolished on December 1, 2019.