

House Resolution 594

By: Representatives Smith of the 70th, Stephens of the 164th, England of the 116th, Greene of the 151st, and Dempsey of the 13th

A RESOLUTION

1 Proposing an amendment to the Constitution of the State of Georgia so as to provide that
2 county and municipal governing authorities shall be authorized to grant temporary tax relief
3 to properties severely damaged or destroyed as a result of a disaster and located within a
4 nationally declared disaster area; to provide for related matters; to provide for the submission
5 of this amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article VII, Section I of the Constitution is amended by revising subparagraph (a) of
9 Paragraph III and adding a new subparagraph to read as follows:

10 "(a) All taxes shall be levied and collected under general laws and for public purposes
11 only. Except as otherwise provided in subparagraphs (b), (c), (d), (e), ~~and (f)~~, and (h) of
12 this Paragraph, all taxation shall be uniform upon the same class of subjects within the
13 territorial limits of the authority levying the tax."

14 "(h) The governing authority of each county and municipality in this state shall be
15 authorized to grant temporary tax relief to properties within its jurisdiction which are
16 severely damaged or destroyed as a result of a disaster and which are located within a
17 nationally declared disaster area."

18

SECTION 2.

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

22 "() YES Shall the Constitution of Georgia be amended so as to provide that the
23 () NO governing authority of each county and municipality in this state shall be
24 authorized to grant temporary tax relief to properties within its jurisdiction
25 which are severely damaged or destroyed as a result of a disaster and located
26 within a nationally declared disaster area?"

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