

## House Resolution 1504

By: Representatives Sanchez of the 42<sup>nd</sup>, Romman of the 97<sup>th</sup>, McQueen of the 61<sup>st</sup>, Berry of the 56<sup>th</sup>, Cannon of the 58<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to require the General Assembly to  
 2 provide by general law for an income tax system; to provide for related matters; to provide  
 3 for the submission of this amendment for ratification or rejection; and for other purposes.

4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## 5 SECTION 1.

6 Article VII, Section III of the Constitution is amended by revising Paragraph IV as follows:

7 "Paragraph IV. ~~Increase in state income tax rate prohibited.~~ Income tax system  
 8 required. The General Assembly shall ~~not increase the maximum marginal rate of the state~~  
 9 ~~income tax above that in effect on January 1, 2015~~ provide by general law for an income  
 10 tax system which shall include a progressive individual income tax. The income tax  
 11 system shall provide for substantially equal taxation of all categories of individual income."

## 12 SECTION 2.

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

16    " YES    Shall the Constitution of Georgia be amended so as to require the General  
17        NO    Assembly to provide by general law for an income tax system to be known  
18                    as the 'Tax the Rich Act'?"

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