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2024 BALLOT: CONSTITUTIONAL AMENDMENTS AND STATEWIDE REFERENDUMS

Constitutional Amendment 1: HR 1022 – Rep. Beth Camp (135th)

Provides for a general law state-wide homestead exemption that may differentiate among political subdivisions.

Ballot Question:

"Shall the Constitution of Georgia be amended so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption that serves to limit increases in the assessed value of homesteads, but which any county, consolidated government, municipality, or local school system may opt out of upon the completion of certain procedures?"

Resolution Summary:

HR 1022 amends the Constitution to allow the General Assembly to provide a state-wide homestead exemption that is uniformly applicable to all counties and other local governmental entities by general law.

Constitutional Amendment 2: HR 598 – Rep. Chuck Martin (49th)

Provides for a state-wide Georgia Tax Court.

Ballot Question:

"Shall the Constitution of Georgia be amended so as to provide for the Georgia Tax Court to be vested with the judicial power of the state and to have venue, judges, and jurisdiction concurrent with superior courts?"

Resolution Summary:

HR 598 amends the Constitution to allow the Georgia Tax Court to exercise judicial power in the state, with the court exercising state-wide jurisdiction. Georgia Tax Court judges will serve four-year terms and be appointed by the governor subject to approval by the House and Senate Judiciary Committees.

Statewide Referendum A: **HB 808** – Rep. Mike Cheokas (151st)

Raises amount of tangible personal property tax exemption from $7,500 to $20,000.

Ballot Question:

"Do you approve the Act that increases an exemption from property tax for all tangible personal property from $7,500 to $20,000?"

Resolution Summary:

HB 808 amends O.C.G.A. 48-5-42.1, relating to the personal property tax exemption, to change the ad valorem taxation exemption on tangible personal property from $7,500 to $20,000.

The bill received a 2/3 majority vote in both the House of Representatives and the Senate, and must now be approved by Georgia voters during the November 5, 2024 general election.