

The House Committee on Ways and Means offers the following substitute to HR 594:

## A RESOLUTION

1 Proposing an amendment to the Constitution of the State of Georgia so as to provide that the  
2 governing authorities of counties, municipalities, and consolidated governments and the  
3 board of education of each independent and county school system shall be authorized to grant  
4 temporary tax relief to properties severely damaged or destroyed as a result of a disaster and  
5 located within a nationally declared disaster area; to provide for implementing legislation;  
6 to provide for related matters; to provide for the submission of this amendment for  
7 ratification or rejection; and for other purposes.

8 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

16 "(h) The governing authority of each county, municipality, and consolidated government  
17 and the board of education of each independent and county school system in this state shall

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18 be authorized to grant temporary tax relief to properties within its jurisdiction which are  
19 severely damaged or destroyed as a result of a disaster and which are located within a  
20 nationally declared disaster area. The General Assembly shall provide by general law for  
21 the eligibility, procedures for obtaining, and all other matters regarding such temporary tax  
22 relief."

23 **SECTION 2.**

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

27 "( ) YES Shall the Constitution of Georgia be amended so as to provide that the  
28 ( ) NO governing authority of each county, municipality, and consolidated  
29 government and the board of education of each independent and county  
30 school system in this state shall be authorized to grant temporary tax relief to  
31 properties within its jurisdiction which are severely damaged or destroyed as  
32 a result of a disaster and located within a nationally declared disaster area?"

33 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

34 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
35 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
36 become a part of the Constitution of this state.