

## House Resolution 598

By: Representatives Martin of the 49<sup>th</sup>, Cannon of the 172<sup>nd</sup>, Williamson of the 112<sup>th</sup>, Jones of the 25<sup>th</sup>, Smith of the 138<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to vest judicial power of the state in the  
 2 Georgia Tax Tribunal; to provide for venue and jurisdiction of the Georgia Tax Tribunal; to  
 3 provide for concurrent jurisdiction with superior courts; to provide for judges of the Georgia  
 4 Tax Tribunal and their qualifications; to provide for vacancies; to provide for related matters;  
 5 to provide for the submission of this amendment for ratification or rejection; and for other  
 6 purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article VI, Section I of the Constitution is amended by revising Paragraph I as follows:

10 "Paragraph I. *Judicial power of the state*. The judicial power of the state shall be vested  
 11 exclusively in the following classes of courts: magistrate courts, probate courts, juvenile  
 12 courts, state courts, superior courts, state-wide business court, Georgia Tax Tribunal, Court  
 13 of Appeals, and Supreme Court. Nothing in this paragraph shall preclude a superior court  
 14 from creating a business court division for its circuit in a manner provided by law.  
 15 Magistrate courts, probate courts, juvenile courts, and state courts shall be courts of limited  
 16 jurisdiction. In addition, the General Assembly may establish or authorize the  
 17 establishment of municipal courts and may authorize administrative agencies to exercise

18 quasi-judicial powers. Municipal courts shall have jurisdiction over ordinance violations  
19 and such other jurisdiction as provided by law. Except as provided in this Paragraph and  
20 in Section X, municipal courts, county recorder's courts, and civil courts in existence on  
21 June 30, 1983, and administrative agencies shall not be subject to the provisions of this  
22 article. The General Assembly shall have the authority to confer 'by law' jurisdiction upon  
23 municipal courts to try state offenses."

24 **SECTION 2.**

25 Article VI, Section II of the Constitution is amended by adding a new paragraph to read as  
26 follows:

27 "Paragraph X. *Venue of Georgia Tax Tribunal.* All cases before the Georgia Tax  
28 *Tribunal may conduct pretrial proceedings in any county as provided by law. Any trial of*  
29 *a case that is before the Georgia Tax Tribunal shall take place in the county as is otherwise*  
30 *prescribed by this section.*"

31 **SECTION 3.**

32 Article VI, Section III of the Constitution is amended by adding a new paragraph to read as  
33 follows:

34 "Paragraph III. *Jurisdiction of Georgia Tax Tribunal.* The Georgia Tax Tribunal shall  
35 *have state-wide jurisdiction as provided by law.*"

36 **SECTION 4.**

37 Article VI, Section IV of the Constitution is amended by revising Paragraph I as follows:

38 "Paragraph I. *Jurisdiction of superior courts.* The superior courts shall have jurisdiction  
39 *in all cases, except as otherwise provided in this Constitution. They shall have exclusive*  
40 *jurisdiction over trials in felony cases, except in the case of juvenile offenders as provided*  
41 *by law; in cases respecting title to land; and in divorce cases. They shall have concurrent*

42 jurisdiction with the state-wide business court and the Georgia Tax Tribunal in equity  
43 cases. A superior court by agreement of the parties may order removal of a case to the  
44 state-wide business court or the Georgia Tax Tribunal as provided by law. The superior  
45 courts shall have such appellate jurisdiction, either alone or by circuit or district, as may  
46 be provided by law."

47 **SECTION 5.**

48 Article VI, Section VII of the Constitution is amended in Paragraph I by adding a new  
49 subparagraph to read as follows:

50 "(c) Each Georgia Tax Tribunal judge shall serve a term of five years; provided,  
51 however, that the initial term of each such judge shall be as provided by law. Each Georgia  
52 Tax Tribunal judge shall be appointed by the Governor, subject to approval by a majority  
53 vote of the Senate Judiciary Committee and a majority vote of the House Committee on  
54 Judiciary. Each judge may be reappointed for any number of consecutive terms so long as  
55 he or she meets the qualifications of appointment at the time of each appointment and is  
56 approved as required by this subparagraph. The Georgia Tax Tribunal shall consist of the  
57 number of judges as provided for by law. For purposes of qualifications, Georgia Tax  
58 Tribunal judges shall be deemed to serve the geographical area of this state."

59 **SECTION 6.**

60 Article VI, Section VII of the Constitution is amended in Paragraph II by adding a new  
61 subparagraph to read as follows:

62 "(b.2) Georgia Tax Tribunal judges shall have such qualifications as provided by law."

63

**SECTION 7.**

64 Article VI, Section VII of the Constitution, relating to classes of courts of limited  
65 jurisdiction, is amended by revising Paragraph III as follows:

66 "Paragraph III. *Vacancies*. Vacancies shall be filled by appointment of the Governor  
67 except as otherwise provided by law in the magistrate, probate, and juvenile courts.  
68 Vacancies in the state-wide business court shall be filled by appointment of the Governor,  
69 subject to approval as specified in subparagraph (b) of Paragraph (I) of this section.  
70 Vacancies in the Georgia Tax Tribunal shall be filled by appointment of the Governor,  
71 subject to approval as provided for in subparagraph (c) of Paragraph (I) of this section."

72

**SECTION 8.**

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

76 "( ) YES Shall the Constitution of Georgia be amended so as to provide for the Georgia  
77 ( ) NO Tax Tribunal to be vested with the judicial power of the state and to have  
78 venue, jurisdiction, concurrent jurisdiction with superior courts and judges?"

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

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