

House Resolution 1021 (COMMITTEE SUBSTITUTE)

By: Representatives Stephens of the 164th, Washburn of the 144th, and Blackmon of the 146th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize each county, municipality,
2 and local school system to offer a volunteer program that enables residents aged 65 or older
3 to volunteer for such local government and receive a credit of up to \$500.00 each year
4 against the ad valorem taxes due on their homestead property for such local government; to
5 provide for election by such local governments; to provide for conditions and limitations; to
6 provide for the submission of this amendment for ratification or rejection; and for other
7 purposes.

8 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

9
10 Article VII, Section II, Paragraph III of the Constitution is amended by revising
11 subparagraph (b) as follows:

12 "(b) Each county, municipality, and local school system shall be authorized to offer a
13 volunteer program that enables residents aged 65 or older to volunteer for such county,
14 municipality, or local school system and receive a credit against the ad valorem taxes
15 otherwise owed on such resident's homestead for such political subdivision for the year
16 following such volunteer service in an amount not to exceed \$500.00 per year. Such local
17 option volunteer program shall only become effective for a given county, municipality, or

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local school system on the first day of January following the passage of an ordinance or resolution by the governing authority of such political subdivision and following the approval of a majority of the qualified electors of such political subdivision voting in a referendum thereon. Such ordinance or resolution may provide for further terms and conditions for the volunteer program; provided, however, that in no event shall a volunteer receive more than \$10.00 or the state's minimum wage, whichever is greater, of credit per volunteer hour. No such credit shall be refundable or applied against any prior year's taxes, but a credit, or portion thereof, may be carried forward for up to one year. No such credit shall be taxable in this state. Repealed."

SECTION 2.

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

"() YES Shall the Constitution of Georgia be amended so as to authorize each county, municipality, and local school system to provide for a volunteer program that enables residents aged 65 or older to volunteer for their county, municipality, or local school system and receive a credit of up to \$500.00 each year against the ad valorem taxes due on their homestead property for such local government?"

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