

Senate Resolution 309

By: Senators Tillery of the 19th, Albers of the 56th, Hufstetler of the 52nd, Cowsert of the 46th, Mallow of the 2nd and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to require any bill proposing any sales or
2 income tax credit or sales or income tax exemption to receive a two-thirds' vote of the
3 membership of each house of the General Assembly in order to become law; to provide for
4 legislative findings; to provide for submission of this amendment for ratification or rejection;
5 and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

8 The General Assembly finds that:

9 (1) Surrounding states to Georgia have eliminated state income tax;

10 (2) Currently, Georgia state income tax makes up almost 50 percent of state revenue per
11 year;

12 (3) There are measures in place to step down state income tax rates and it is anticipated
13 that further measures will be proposed to eliminate state income tax altogether in Georgia;
14 and

15 (4) In efforts to move this state toward a consumption based tax stream model and phase
16 out state income tax, it would be prudent to eliminate special interest tax credits so that all
17 Georgians are treated equally.

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18 **SECTION 2.**

19 Article VII, Section III of the Constitution is amended by adding a new paragraph at the end
20 thereof to read as follows:

21 "Paragraph V. *Sales or income tax credit or exemption.* On or after January 1, 2027, no
22 bill proposing any sales or income tax credit or sales or income tax exemption shall become
23 law unless it receives a two-thirds' vote of the members elected to each house of the
24 General Assembly."

25 **SECTION 3.**

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

29 "() YES Shall the Constitution of Georgia be amended so as to require a two-thirds'
30 vote of the General Assembly for any special interest sales or income tax
31 () NO credit or special interest sales or income tax exemption to become law?"

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

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