

The Senate Committee on Rules offered the following substitute to SR 309:

MOOT

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 an exception; to provide for submission of this amendment for ratification or rejection; and
5 for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

10 "Paragraph V. *Sales or income tax credit or exemption.* On or after January 1, 2027, no
11 bill proposing any sales or income tax credit or sales or income tax exemption shall become
12 law unless it receives a two-thirds' vote of the members elected to each house of the
13 General Assembly; provided, however, that this shall not apply to the renewal of any sales
14 or income tax credit in existence on January 1, 2027, so long as the renewal does not
15 increase the sales or income tax credit."

16

SECTION 2.

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

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

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

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