

Senate Resolution 668

By: Senators Dolezal of the 27th, Brass of the 6th, Echols of the 49th, Watson of the 11th and Bearden of the 30th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to
2 provide by general law for the assessment of property taxes on property used primarily for
3 the manufacturing, assembly, processing, or storage of products or the housing of electronic
4 equipment primarily used to process, store, or transmit digital information and data; to
5 provide for related matters; to provide for the submission of this amendment for ratification
6 or rejection; and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

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

11 "(4) The General Assembly shall be authorized by general law to establish as a separate
12 class of property for ad valorem tax purposes any tangible real property used primarily
13 for the manufacturing, assembly, processing, or storage of products or the housing of
14 electronic equipment primarily used to process, store, or transmit digital information and
15 data, and the General Assembly shall further be authorized by general law to establish
16 separate subclasses within such class. For such purposes, the General Assembly shall be
17 authorized by general law to permit each county, consolidated government, municipality,

18 and local school system to assess properties within such class or any subclass for taxes
19 at different rates or valuations in order to reduce the burden of ad valorem taxation on
20 other tangible property."

21 **SECTION 2.**

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

25 "() YES Shall the Constitution of Georgia be amended so as to authorize the General
26 Assembly to permit each county, consolidated government, municipality,
27 () NO and local school system to assess properties used primarily for the
28 manufacturing, assembly, processing, or storage of products or the housing
29 of electronic equipment primarily used to process, store, or transmit digital
30 information and data at different rates or valuations in order to reduce the
31 burden of ad valorem taxation on other tangible property?"

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.