

The Senate Committee on Rules offered the following substitute to SR 668:

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 housing electronic equipment that is primarily used to process, store, or transmit digital
4 information and data; to provide for related matters; to provide for the submission of this
5 amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

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

10 "(4) The General Assembly shall be authorized by general law to establish as a separate
11 class of property for ad valorem tax purposes any tangible real property used primarily
12 for housing electronic equipment that is primarily used to process, store, or transmit
13 digital information and data, and the General Assembly shall further be authorized by
14 general law to establish separate subclasses within such class. For such purposes, the
15 General Assembly shall be authorized by general law to permit each county, consolidated
16 government, municipality, and local school system to assess properties within such class
17 or any subclass for taxes at different rates or valuations in order to reduce the burden of

18 ad valorem taxation on other tangible property."

19 **SECTION 2.**

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

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

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

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