

The House Committee on Ways and Means offers the following substitute to HR 1021:

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:

9 SECTION 1.

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

H. R. 1021 (SUB)

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

27 **SECTION 2.**

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

31 "() YES Shall the Constitution of Georgia be amended so as to authorize each county,
 32 () NO municipality, and local school system to provide for a volunteer program that
 33 enables residents aged 65 or older to volunteer for their county, municipality,
 34 or local school system and receive a credit of up to \$500.00 each year against
 35 the ad valorem taxes due on their homestead property for such local
 36 government?"

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