

House Resolution 1891

By: Representative Teasley of the 37th

A RESOLUTION

1 Proposing an amendment to the Constitution of the State of Georgia so as to provide that no
 2 new sales and use, income, excise, or property tax and no increase in rate or amount of sales
 3 and use, income, excise, or property tax shall be enacted unless such new tax or increase in
 4 tax is approved by at least 60 percent of the members elected to each branch of the General
 5 Assembly in a roll-call vote; to provide for related matters; to provide for the submission of
 6 this amendment for ratification or rejection; and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 Article VII, Section I of the Constitution is amended by revising Paragraph I as follows:

10 "Paragraph I. *Taxation; limitations on grants of tax powers.* (a) The state may not
 11 suspend or irrevocably give, grant, limit, or restrain the right of taxation, and all laws,
 12 grants, contracts, and other acts to effect any of these purposes are null and void. Except
 13 as otherwise provided in this Constitution, the right of taxation shall always be under the
 14 complete control of the state.

15 (b) No new sales and use, income, excise, or property tax nor any increase in rate or
 16 amount of sales and use, income, excise, or property tax shall be enacted unless such new
 17 tax or increase in tax is approved by at least 60 percent of the members elected to each
 18 branch of the General Assembly in a roll-call vote."

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 require that no new
24 NO sales and use, income, excise, or property tax and no increase in rate or
25 amount of sales and use, income, excise, or property tax shall be enacted
26 unless such new tax or increase in tax is approved by at least 60 percent of the
27 members elected to each branch of the General Assembly in a roll-call vote?"
28 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
29 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
30 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
31 become a part of the Constitution of this state.