

## Senate Resolution 575

By: Senators Hickman of the 4th, Dixon of the 45th, Kennedy of the 18th, Gooch of the 51st, Anderson of the 24th and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that sales tax for educational  
2 purposes may be used and shall be expended for the procurement of materials, supplies, and  
3 instructional supports to be used for educational purposes in the classroom; to provide that  
4 such purchases shall comprise not more than 15 percent of the local school system's total  
5 expenditure of proceeds of the tax; to provide for related matters; to provide for the  
6 submission of 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 VIII, Section VI, Paragraph IV of the Constitution is amended by revising  
10 subparagraphs (b) and (c) as follows:

11 "(b) The purpose or purposes for which the proceeds of the tax are to be used and may  
12 be expended include:

13 (1) Capital outlay projects for educational purposes;

14 (2) The retirement of previously incurred general obligation debt with respect only to  
15 capital outlay projects of the school system; provided, however, that the tax authorized  
16 under this Paragraph shall only be expended for the purpose authorized under this  
17 subparagraph (b)(2) if all ad valorem property taxes levied or scheduled to be levied prior

18 to the maturity of any such then outstanding general obligation debt to be retired by the  
 19 proceeds of the tax imposed under this Paragraph shall be reduced by a total amount  
 20 equal to the total amount of proceeds of the tax imposed under this Paragraph to be  
 21 applied to retire such bonded indebtedness. In the event of failure to comply with the  
 22 requirements of this subparagraph (b)(2), as certified by the Department of Revenue, no  
 23 further funds shall be expended under this subparagraph (b)(2) by such county or  
 24 independent board of education and all such funds shall be maintained in a separate,  
 25 restricted account and held solely for the expenditure for future capital outlay projects for  
 26 educational purposes; or

27 (3) A combination of ~~the foregoing~~ subparagraphs (b)(1) and (b)(2); and

28 (4) The procurement of materials, supplies, and instructional supports to be used for  
 29 educational purposes in the classroom; provided, however, that expenditures made  
 30 pursuant to this subparagraph (b)(4) shall be accounted for in a separate, restricted  
 31 account to be used solely for such expenditures and shall comprise not more than 15  
 32 percent of the local school system's total expenditure of proceeds of the tax each school  
 33 year.

34 (c) The resolution calling for the imposition of the tax and the ballot question shall each  
 35 describe:

36 (1) The specific capital outlay projects to be funded, or the specific debt to be retired,  
 37 or both, if applicable, and the specific percentage of the local school system's total  
 38 expenditure of proceeds of the tax that will be used for the procurement of materials,  
 39 supplies, and instructional supports to be used for educational purposes in the classroom;

40 (2) The maximum cost of such project or projects and, if applicable, the maximum  
 41 amount of debt to be retired, which cost and amount of debt shall also be the maximum  
 42 amount of net proceeds to be raised by the tax; and

43 (3) The maximum period of time, to be stated in calendar years or calendar quarters  
 44 and not to exceed five years."

45

**SECTION 2.**

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

49 "( ) YES Shall the Constitution of Georgia be amended so as to provide that a portion  
50 ( ) NO of the sales tax for educational purposes shall be used and expended for the  
51 procurement of materials, supplies, and instructional supports to be used for  
52 educational purposes in the classroom?"

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

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