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Senate Resolution 604

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By: Senators Heath of the 31st, Hill of the 32nd, Crane of the 28th, Harbin of the 16th, Millar of the 40th and others

ADOPTED SENATE

A RESOLUTION

- 1 Proposing an amendment to the Constitution so as to prohibit the levy of state ad valorem
- 2 taxes; to provide for applicability; to provide for the submission of this amendment for
- 3 ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

| 5 | SECTION 1. |
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| 6 | Article VII, Section I, Paragraph II of the Constitution is amended by revising subparagraph |
| 7 | (a) as follows: |
| 8 | "(a)(1) On or after January 1, 2017, the state shall not impose an The annual levy of state |
| 9 | ad valorem taxes on tangible property for all purposes, except for defending the state in |
| 10 | an emergency, shall not exceed one-fourth mill on each dollar of the assessed value of the |
| 11 | property . |
| 12 | (2) Solely for purposes of any general law in effect on January 1, 2017, which |
| 13 | distributes intangible tax revenues to the state based upon a proportion that the state |
| 14 | millage rate and millage rates of local tax jurisdictions bear to the total millage rate levied |
| 15 | for all purposes, the state millage rate shall equal one-fourth mill on each dollar of |
| 16 | assessed value. |
| 17 | (3) The prohibition of this subparagraph (a) shall not affect state: |
| 18 | (A) Assessment and collection of ad valorem taxes on public utilities, railroad |
| 19 | companies, and airlines on behalf of local governments; or |
| 20 | (B) Administrative functions with respect to local ad valorem taxation pursuant to |
| 21 | any general law. |
| 22 | (4) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years |
| 23 | shall not be affected by this Paragraph and shall continue to be governed by the |
| 24 | provisions of general law as it existed immediately prior to January 1, 2017. |
| 25 | (5) This Paragraph shall not abate any prosecution, punishment, penalty, administrative |
| 26 | proceedings or remedies, or civil action related to any violation of law committed prior |
| 27 | to January 1, 2017. |

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(6) The state shall continue to assure that all taxation is uniform upon the same class
of subjects across all taxing jurisdictions of the state."

| 30 | SECTION 2. |
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- 31 The above proposed amendment to the Constitution shall be published and submitted as
- 32 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
- 33 above proposed amendment shall have written or printed thereon the following:
- 34 "() YES Shall the Constitution of Georgia be amended so as to prohibit state ad
- 35 () NO valorem taxes?"
- 36 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
- 37 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
- 38 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
- 39 become effective and become a part of the Constitution of this state.