

House Resolution 1114

By: Representative Mainor of the 56<sup>th</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that sales tax for educational  
2 purposes may be used and expended for the benefit of public charter schools located within  
3 local school systems; to provide for related matters; to provide for the submission of this  
4 amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 6 SECTION 1.

7 Article VIII, Section VI, Paragraph IV of the Constitution is amended by revising  
8 subparagraph (a) as follows:

9 "(a) The board of education of each school district in a county in which no independent  
10 school district is located may by resolution and the board of education of each county  
11 school district and the board of education of each independent school district located within  
12 such county may by concurrent resolutions impose, levy, and collect a sales and use tax for  
13 educational purposes of such school districts, including, but not limited to, educational  
14 purposes of charter schools located with such school districts, conditioned upon approval  
15 by a majority of the qualified voters residing within the limits of the local taxing  
16 jurisdiction voting in a referendum thereon. In addition, when a county school district has  
17 one or more independent school districts located within such county, the school district or

18 combination of school districts that has a majority of the students enrolled within the  
 19 county, based on the latest full-time equivalent count, shall be authorized to call for a  
 20 referendum to impose, levy, and collect a sales and use tax for educational purposes of such  
 21 school districts conditioned upon approval by a majority of the qualified voters residing  
 22 within the limits of the county voting in a referendum thereon. This tax shall be at the rate  
 23 of 1 percent and shall be imposed for a period of time not to exceed five years, but in all  
 24 other respects, except as otherwise provided in this Paragraph, shall correspond to and be  
 25 levied in the same manner as the tax provided for by Article 3 of Chapter 8 of Title 48 of  
 26 the Official Code of Georgia Annotated, relating to the special county 1 percent sales and  
 27 use tax, as now or hereafter amended. Proceedings for the reimposition of such tax shall  
 28 be in the same manner as proceedings for the initial imposition of the tax, but the newly  
 29 authorized tax shall not be imposed until the expiration of the tax then in effect."

30

## SECTION 2.

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 provide that the sales  
 35 ( ) NO tax for educational purposes may be used and expended for the benefit of  
 36 public charter schools located within local school districts?"

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.