

House Resolution 98

By: Representatives Carpenter of the 4th, Stephens of the 164th, Jasperse of the 11th, Williamson of the 112th, and Jones of the 25th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize exemptions from local ad
 2 valorem taxation in addition to homestead exemptions; to provide for related matters; to
 3 provide for submission of this amendment for ratification or rejection; and for other
 4 purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article VII, Section II of the Constitution is amended by revising Paragraph II as follows:

8 "Paragraph II. *Exemptions from taxation of property.* (a) (1) Except as otherwise
 9 provided in this Constitution, no property shall be exempted from ad valorem taxation
 10 unless the exemption is approved by two-thirds of the members elected to each branch of
 11 the General Assembly in a roll-call vote and by a majority of the qualified electors of the
 12 state voting in a referendum thereon.

13 (2) Homestead and other exemptions from ad valorem taxation levied by local taxing
 14 jurisdictions may be granted by local law conditioned upon approval by a majority of the
 15 qualified electors residing within the limits of the local taxing jurisdiction voting in a
 16 referendum thereon.

17 (3) Laws subject to the requirement of a referendum as provided in this
18 subparagraph (a) may originate in either the Senate or the House of Representatives.

19 (4) The requirements of this subparagraph (a) shall not apply with respect to a law
20 which codifies or recodifies an exemption previously authorized in the Constitution
21 of 1976 or an exemption authorized pursuant to this Constitution.

22 (b) The grant of any exemption from ad valorem taxation shall be subject to the
23 conditions, limitations, and administrative procedures specified by law."

24 **SECTION 3.**

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

28 "() YES Shall the Constitution of Georgia be amended so as to authorize exemptions
29 () NO from local ad valorem taxation in addition to homestead exemptions which
30 are already authorized?"

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

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