

Senate Resolution 377

By: Senators Williams of the 27th, Shafer of the 48th, Ligon, Jr. of the 3rd, McKoon of the 29th, Harbin of the 16th and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that the General Assembly may  
2 prescribe by general law for a refundable income tax credit for income received by law  
3 enforcement officers as compensation from this state, a county or municipality of this state,  
4 a state or political subdivision of a state, or the United States for services in the charge of  
5 enforcing criminal laws and exercising the power of arrest for such entity; to provide for  
6 related matters; to provide for submission of this amendment for ratification or rejection; and  
7 for other purposes.

8 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

10 Article VII of the Constitution is amended by adding a new section (V) to read as follows:

11 "SECTION V.  
12 TAXATION OF INCOME

13 The General Assembly may prescribe by general law for a credit to be applied against a  
14 state tax on the income received by a law enforcement officer as compensation from this  
15 state, a county or municipality of this state, a state or political subdivision of a state, or the  
16 United States for services in the charge of enforcing criminal laws and exercising the  
17 power of arrest for such entity. Such income tax credit may be refundable to such law  
18 enforcement officers. The General Assembly shall be authorized to further define by  
19 general law the qualifications for and value of such tax credit."

20 SECTION 2.

21 The above proposed amendment to the Constitution shall be published and submitted as  
22 provided in Article VII of the Constitution. The ballot submitting the above proposed  
23 amendment shall have written or printed thereon the following:

24     " YES    Shall the Constitution of Georgia be amended so as to authorize the General  
25                    Assembly to provide for a refundable income tax credit for income received  
26      NO    by law enforcement officers as compensation from this state, a county or  
27                    municipality of this state, a state or political subdivision of a state, or the  
28                    United States for services in the charge of enforcing criminal laws and  
29                    exercising the power of arrest for such entity?"

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