

The House Committee on Ways and Means offers the following substitute to SR 875:

A RESOLUTION

1 Creating the Joint Study Committee on the Property Tax Digest Impact on Education
2 Funding; and for other purposes.

3 WHEREAS, it would be beneficial to study and evaluate the reporting of local tax revenues
4 that impact the funding received by local school systems, specifically but not limited to
5 equalization and five mill share; and

6 WHEREAS, specific issues that must be addressed include tax digest reporting, economic
7 development related revenues paid "in lieu" of taxes, and any other arrangements that impact
8 a local tax digest, including abatements; and

9 WHEREAS, for such purposes, it would be beneficial to work with and receive data and
10 information from the Department of Revenue, the Department of Education, and the
11 Department of Audits and Accounts and to request cooperation and input from local tax
12 officials.

13 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF
14 GEORGIA that there is created the Joint Study Committee on the Property Tax Digest
15 Impact on Education Funding to be composed of ten members as follows:

16 (1) Five members of the Senate, which shall include at least one member from each of the
17 political parties whose candidates for the office of Governor at the last election for such
18 office received the highest and second highest number of votes cast for such office,
19 appointed by the President of the Senate; and

20 (2) Five members of the House of Representatives, which shall include at least one
21 member from each of the political parties whose candidates for the office of Governor at
22 the last election for such office received the highest and second highest number of votes
23 cast for such office, appointed by the Speaker of the House of Representatives.

24 The President of the Senate and the Speaker of the House of Representatives shall each
25 designate one of his appointees to serve as cochairpersons. The committee may elect other

26 officers as deemed necessary. The cochairpersons may designate and appoint subcommittees
27 from among the membership of the committee as well as appoint other persons to perform
28 such functions as they may determine to be necessary and relevant to and consistent with this
29 resolution. The cochairpersons shall only vote to break a tie. The committee shall meet at
30 the call of the cochairpersons. The committee shall hold at least three public hearings and
31 at least one meeting to discuss and finalize findings. A quorum for transacting business shall
32 be a majority of the members of the committee.

33 BE IT FURTHER RESOLVED that the committee may conduct its meetings at such places
34 and at such times as it may deem necessary or convenient to enable it to exercise fully and
35 effectively its powers, perform its duties, and accomplish the objectives and purposes of this
36 resolution. Legislative members of the committee shall receive the allowances provided for
37 in Code Section 28-1-8 of the Official Code of Georgia Annotated. The allowances
38 authorized by this resolution shall not be received by any member of the committee for more
39 than five days unless additional days are authorized. The funds necessary to carry out the
40 provisions of this resolution shall come from funds appropriated to the Senate and House of
41 Representatives.

42 BE IT FURTHER RESOLVED that the committee shall make a report of its findings to the
43 President of the Senate, Speaker of the House of Representatives, and chairpersons of the
44 House Committee on Appropriations and the Senate Appropriations Committee on or before
45 December 31, 2014. The committee shall stand abolished on December 31, 2014.