

_____ offers the following substitute to HR 591:

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A RESOLUTION

1 Proposing an amendment to the Constitution so as to 24
2 require the Board of Education of the Habersham County 25
3 School District to impose, levy, and collect a 1 percent 26
4 sales and use tax for educational purposes and to adjust 27
5 millage rate limitations upon and the millage rate levied by
6 the Habersham County School District on and after January 1, 28
7 1984, to take into account the proceeds received from that 29
8 tax by the school district the preceding year; to provide 30
9 for the submission of this amendment for ratification or
10 rejection; and for other purposes. 31

11 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA: 34

12 Section 1. Article VIII, Section VII, Paragraph I 37
13 of the Constitution is amended by adding at the end thereof 38
14 a new undesignated paragraph to read as follows:

15 "The Board of Education of the Habersham County 40
16 School District shall impose, levy, and collect a sales 41
17 and use tax for educational purposes of that school 42
18 district. This tax shall be at the rate of 1 percent,
19 but in all other respects, except as otherwise provided: 43
20 in this paragraph, shall correspond to the tax provided 44
21 for by Article 2, Chapter 8, Title 48 of the Official 45
22 Code of Georgia Annotated, relating to the joint county 46
23 and municipality sales and use tax. The ad valorem tax 47
24 millage rate limitation applicable to the Habersham
25 County School District under this Section VII of the 48
26 Constitution shall be reduced for every taxable year 49
27 beginning on or after January 1, 1984, by a millage rate
28 which, if levied against property taxable for 50

EX - "A-1"

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1 educational purposes within the Habersham County School 51
2 District, would produce an amount of revenue equal to 52
3 the proceeds of the local sales and use tax received by 53
4 that school district in the immediately preceding
5 taxable year. The Habersham County School District 54
6 shall also comply with the provisions of Code Section 55
7 48-8-91 as if the Habersham County School District were
8 a county or municipality within the meaning of that Code 56
9 section and as if the tax provided for herein were 57
10 levied pursuant to Article 2, Chapter 8, Title 48 of the 58
11 Official Code of Georgia Annotated. No referendum shall
12 be required for the imposition of this tax. Nothing in 59
13 this paragraph shall prohibit Habersham County and those 60
14 municipalities located therein from imposing as an 61
15 additional tax that joint county and municipality sales 62
16 and use tax authorized by Article 2, Chapter 8, Title 48 63
17 of the Official Code of Georgia Annotated. The
18 Habersham County School District is authorized to 64
19 contract or otherwise provide for the collection and 65
20 administration of the tax required to be imposed under
21 this paragraph. The tax authorized by this paragraph 66
22 may be imposed, levied, and collected as provided herein 67
23 without further action by the General Assembly, but the
24 General Assembly shall be authorized by local law to 68
25 control the subject matter of this paragraph and to 69
26 further define and implement its provisions. This 70
27 authority may be exercised by the General Assembly
28 notwithstanding any general law heretofore or hereafter 71
29 enacted dealing with the subject matter of this 72
30 paragraph and any local law adopted pursuant to the
31 authority of this paragraph shall control that subject 73
32 matter notwithstanding the provisions of any conflicting 74
33 general law."

