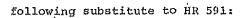
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## A RESOLUTION

Proposing an amendment to the Constitution so as to

. 2	require the Board of Education of the Habersham County	25
. 3	School District to impose, levy, and collect a I 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 $1_{7}$	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
ı		
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

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educational purposes within the Habersham County School	51.
District, would produce an amount of revenue equal to	52
the proceeds of the local sales and use tax received by	53
that school district in the immediately preceding	
taxable year. The Habersham County School District	54
shall also comply with the provisions of Code Section	55 .
48-8-91 as if the Habersham County School District were	
a county or municipality within the meaning of that Code	56 '
section and as if the tax provided for herein were	57
levied pursuant to Article 2, Chapter 8, Title 48 of the	58
Official Code of Georgia Annotated. No referendum shall	
be required for the imposition of this tax. Nothing in	59
this paragraph shall prohibit Habersham County and those	60
municipalities located therein from imposing as an	61
additional tax that joint county and municipality sales	62 ]
and use tax authorized by Article 2, Chapter 8, Title 48	63
of the Official Code of Georgia Annotated. The	
Habersham County School District is authorized to	64
contract or otherwise provide for the collection and	65
administration of the tax required to be imposed under	
this paragraph. The tax authorized by this paragraph	66
may be imposed; levied, and collected as provided herein	67 .
without further action by the General Assembly, but the	
General ( Assembly shall, be authorized by local law to	88
control the subject matter of this paragraph and to	69.
further define and implement its provisions. This	70
authority may be exercised by the General Assembly	
notwithstanding any general law heretofore or hereafter	71
enacted dealing with the subject matter of this	72
paragraph and any local law adopted pursuant to the	
: authority of this paragraph shall control that subject	
matter notwithstanding the provisions of any conflicting	74
general law•"	

1	Section 2. The above proposed amendment to the	78
2	Constitution shall be published and submitted as provided in	
3	Article XII: Section I: Paragraph I of the Constitution.	79
4 .	The ballot submitting the above proposed amendment	81
5	shall have written or printed thereon the following:	83
6	"( ) YES Shall the Constitution be amended so as	86
7	to require the Board of Education of the	87
8	( . ) NO Habersham County School District to	90.
9	impose. levy, and collect a 1 percent	9.5
0	sales and use tax for educational	·96
ì	purposes "and to adjust millage rate	
2	'limitations' upon and the millage rate	97 .
3	levied by the Habersham County School	•
.4	District on and after January 1, 1984, to	98
5	take into account the proceeds received .	
.6 <b>4</b>	from that tax by the school district the	99
<b>3</b> \	preceding year?"	100
.8	All persons desiring to vote in favor of ratifying	102
9	the proposed amendment shall vote "Yes." All persons	104
:0	desiring to vote against ratifying the proposed amendment	105
1	shall vote "No."	
2	If such amendment shall be ratified as provided in	107
23	said Paragraph of the Constitution, it shall become a part	
24		109
	#: #!!= ##!!# : ##!!# : # ! ! ! ! ! ! ! ! ! ! !	



ExH - "A-3"