

SUMMARY: 2018 BALLOT QUESTIONS

AMENDMENT 1: Creates the Georgia Outdoor Stewardship Trust Fund to protect water quality, wildlife habitat, and parks.

BALLOT QUESTION: *Without increasing the current state sales tax rate, shall the Constitution of Georgia be amended so as to create the Georgia Outdoor Stewardship Trust Fund to conserve lands that protect drinking water sources and the water quality of rivers, lakes, and streams; to protect and conserve forests, fish, wildlife habitats, and state and local parks; and to provide opportunities for our children and families to play and enjoy the outdoors, by dedicating, subject to full public disclosure, up to 80 percent of the existing sales tax collected by sporting goods stores to such purposes without increasing the current state sales tax rate?*

Summary: This proposal authorizes the General Assembly to provide for an annual allocation of up to 80 percent of the revenue derived from the state sales and use tax collected by sporting goods stores to a trust fund to be used for the protection and preservation of conservation land. Any law adopted pursuant to this proposal shall provide for automatic repeal not more than ten years after its effective date; however, such repeal date may be extended for a maximum of ten additional years. It amends Article III, Section IX, Paragraph VI of the Georgia Constitution by adding a new subparagraph (p). A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

Pro: The amendment would create a Georgia Outdoor Stewardship Trust Fund and allow the General Assembly to dedicate more revenue to preserving land and protecting waterways without raising taxes. Important to note that this amendment also does not force the General Assembly to allocate funds for this purpose; it merely would enable the option.

Con: The amendment does not require the General Assembly to allocate any of this sales tax money to the Trust Fund or other conservation uses, it merely allows them too. Some conservation advocates say this amendment does not go far enough.

AMENDMENT 2: Creates a state-wide business court to lower costs, enhance efficiency, and promote predictable judicial outcomes.

BALLOT QUESTION: *Shall the Constitution of Georgia be amended so as to create a state-wide business court, authorize superior court business court divisions, and allow for the appointment process for state-wide business court judges in order to lower costs, improve the efficiency of all courts, and promote predictability of judicial outcomes in certain complex business disputes for the benefit of all citizens of this state?*

Summary: This proposal creates a state-wide business court with state-wide jurisdiction for use under certain circumstances. It contains provisions relating to venue, jurisdiction, and powers of such court and provides for selection, terms, and qualifications of state-wide business court judges. It amends Article VI of the Georgia Constitution by revising Sections I, II, III, IV, and VII. A

copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

Pro: A statewide business court, headed by judges who have expertise in matters related to business law, could more efficiently, economically, and predictably adjudicate business disputes, lowering the probability that Georgia businesses get mired in damaging and costly litigation. A statewide business court could also free our general docket state courts from these resource-intensive cases.

Con: The amendment deems that judges for the statewide business court be appointed, not elected, which could be viewed as taking some power away from voters.

AMENDMENT 3: Encourages the conservation, sustainability, and longevity of Georgia's working forests through tax subclassification and grants.

BALLOT QUESTION: *Shall the Constitution of Georgia be amended so as to revise provisions related to the subclassification for tax purposes of and the prescribed methodology for establishing the value of forest land conservation use property and related assistance grants, to provide that assistance grants related to forest land conservation use property may be increased by general law for a five-year period and that up to 5 percent of assistance grants may be deducted and retained by the state revenue commissioner to provide for certain state administrative costs, and to provide for the subclassification of qualified timberland property for ad valorem taxation purposes?*

Summary: This proposal revises provisions subclassifying forest land conservation use property for ad valorem taxation purposes. It revises the methodology for establishing the value of forest land conservation use property and related assistance grants. The proposal also permits the subclassification of qualified timberland property for ad valorem taxation purposes. It amends Article V11, Section I, Paragraph III of the Georgia Constitution by revising subparagraph (f) and by adding a new subparagraph (f.1). A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

Pro: The amendment allows the General Assembly to change the formula used to calculate the tax on forest land conservation use property and create a new designation for commercial timberland.

Con: No significant opposition.

AMENDMENT 4: Provides rights for victims of crime in the judicial process.

BALLOT QUESTION: *Shall the Constitution of Georgia be amended so as to provide certain rights to victims against whom a crime has allegedly been perpetrated and allow victims to assert such rights?*

Summary: This proposal recognizes certain rights of victims against whom a crime has been perpetrated and provides for the enforcement of such rights. It amends Article 1, Section I of the Georgia Constitution by adding a new Paragraph XXX. A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

Pro: The proposed amendment enshrines what is known as “Marsy’s Law” into the Georgia Constitution. The amendment would guarantee victims of crimes certain rights, including the right to be heard throughout the judicial process, and the right to be treated with dignity and respect.

Con: Opposition initially included advocates concerned that certain provisions of Marsy’s Law may infringe upon the rights of the accused, and some prosecutors and judges were concerned about undue delay and loss of authority. Others note that the protections in Marsy’s Law are already active in Georgia.

AMENDMENT 5: Authorizes fair allocation of sales tax proceeds to county and city school districts.

BALLOT QUESTION: *Shall the Constitution of Georgia be amended so as to authorize a referendum for a sales and use tax for education by a county school district or an independent school district or districts within the county having a majority of the students enrolled within the county and to provide that the proceeds are distributed on a per student basis among all the school systems unless an agreement is reached among such school systems for a different distribution?*

Summary: This proposal authorizes a county school district or an independent school district or districts within the county having a majority of the students enrolled within the county to call for a referendum for a sales and use tax for education and provides that the proceeds are distributed on a per student basis among all the school systems unless an agreement is reached among such school systems for a different distribution. It amends Article VIII, Section VI, Paragraph IV of the Constitution by revising subparagraphs (a) and CO. A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

Pro: If passed, this amendment would allow large school districts the flexibility to place an E-SPLOST on the ballot for the county in which they reside, and distribute the proceeds equitably. It would create an easier path to the ballot for such measures, overcoming previous procedural hurdles and holdout issues.

Con: The amendment may take some power away from smaller school districts within a county to negotiate more funding in the E-SPLOST process.

STATEWIDE REFERENDUM A: Provides for a homestead exemption for residents of certain municipal corporations.

BALLOT QUESTION: *Do you approve a new homestead exemption in a municipal corporation that is located in more than one county, that levies a sales tax for the purposes of a metropolitan area system of public transportation, and that has within its boundaries an independent school system, from ad valorem taxes for municipal purposes in the amount of the difference between the current year assessed value of a home and the adjusted base year value, provided that the lowest base year value will be adjusted yearly by 2.6 percent?*

Summary: This proposal authorizes a new homestead exemption from ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year value of such homestead. This exemption would only apply to persons residing in a municipal corporation that is located in more than one county, that levies a sales tax for the purposes of a metropolitan area system of public transportation, and that has within its boundaries an independent school system. It enacts Code Section 48-5-44.1 of the Official Code of Georgia Annotated. If approved by a majority of the voters, the Act becomes effective on January 1, 2019, and applies to all tax years beginning on or after that date.

Pro: If passed, this referendum would create a homestead property tax exemption for the city of Atlanta, capping the year-to-year increase in property tax assessment at 2.6%.

Con: A homestead property tax exemption will shift taxes onto other revenue streams for the city of Atlanta.

STATEWIDE REFERENDUM B: Provides a tax exemption for certain homes for the mentally disabled.

BALLOT QUESTION: *Shall the Act be approved which provides an exemption from ad valorem taxes on nonprofit homes for the mentally disabled if they include business corporations in the ownership structure for financing purposes?*

Summary: This proposal clarifies that the existing exemption from ad valorem taxation for nonprofit homes for the mentally disabled applies even when financing for construction or renovation of the homes is provided by a business corporation or other entity. It amends paragraph (13) of Code Section 48-5-41 of the Official Code of Georgia Annotated. If approved by a majority of the voters, the Act becomes effective on January 1, 2019, and applies to all tax years beginning on or after that date.

Pro: If passed, the referendum would close a loophole in the property tax exemption for nonprofits that operate homes for the mentally disabled, and clarify that the exemption applies even when financing for construction or renovation is provided by a business corporation.

Con: No significant drawback or opposition.