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Georgia 2018 Ballot Questions

During the 2018 Legislative Session, there were five resolutions passed for constitutional amendments as well as two bills for statewide referendum questions. These amendments to the Georgia Constitution and statewide referendums will be proposed to voters on the November 2018 general election ballot. Below are the questions as they will appear on the ballot as well as summaries of each amendment.

Amendment 1

Georgia Outdoor Stewardship Trust Fund (HR 238)

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:

Amendment 1 proposes to amend the Georgia Constitution to allow the General Assembly, by general law, to provide up to 80 percent of all revenue received from the state's portion of the sales and use tax of goods and services sold in sporting goods stores to the Georgia Outdoor Stewardship Trust Fund. The general law pertaining to this resolution must contain a sunset of no more than 10 years and may not be extended for more than 10 years at any time. The Georgia Outdoor Stewardship Trust Fund has the purpose of protecting and preserving conservation land.

Amendment 2

State-wide Business Court (HR 993)

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:

Amendment 2 proposes to amend the Georgia Constitution to create a state-wide business court. The amendment would give the newly formed business court the judicial power of the state, but does not preclude a superior court from creating a business court division for its circuit. The provisions of the amendment would be effective within 24 months after having been voted on and approved by a public referendum as provided by law. All cases brought before the business court may have pre-trial proceedings in any county; however, venue for trials brought before the business court shall be determined according to traditional venue rules provided by the Code. The business court shall have state-wide jurisdiction and concurrent jurisdiction with the superior court over equity cases. A superior court by agreement of the parties may order removal of a case to the state-wide business court as provided by law. Business court judges will be appointed by the governor to a five-year term, subject to approval by a majority vote of the Senate Judiciary Committee and a majority vote of the House Committee on Judiciary, and may be reappointed at the end of their term. Initial terms can be provided for by general legislation. Business court judges shall have such qualifications as provided by law. Vacancies in the state-wide business court shall be filled by appointment of the governor, subject to approval by a majority vote of the Senate Judiciary Committee and a majority vote of the House Committee on Judiciary.

Amendment 3

Forest Land Conservation Use Property Tax Revisions (HR 51)

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:

Amendment 3 is a ballot question to amend the Georgia Constitution, where it relates to forest land conservation use property, to include properties of at least 200 acres in aggregate which lie in one or more counties in parcels of at least 100 acres within any given county, as well as decrease the covenant from 15 to 10 years. From 2019 through 2023, the resolution allows the value of the county assistance grants to be increased by general law beyond the amount of revenue needed to offset revenue losses stemming from forest land being included in the conservation use. The 2008 base year used for determining the forest land fair market value is updated to a 2016 base year, and the base year will change in 2019 and every three years thereafter. The General Assembly may provide for a fee of up to five percent to be retained by the revenue commissioner to offset the costs to administer the program.

The resolution also establishes a new class of property to be known as “qualified timberland property,” which is defined as tangible real property with a primary use for the production of trees to produce timber for commercial uses. The value of qualified timberland property shall be at least 175 percent of such property's forest land conservation use value. The purposes of the new property class are to allow the Department of Revenue to appraise the properties and to establish a separate system to appeal appraisals and determinations related to qualified timberland property.

Amendment 4

Marsy's Law (SR 146)

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:

Amendment 4, known as Marsy's Law (SR 146), is the companion legislation to SB 127 and proposes an amendment to the Georgia Constitution to provide for the constitutional rights to the victims of crime. The rights for the victims are as follows: reasonable, accurate, and timely notice of court proceedings involving the alleged act; reasonable and timely notice upon the release or escape of the accused; inclusion in any scheduled court proceedings; and the opportunity to be heard at any scheduled proceedings involving the release, plea, or sentencing of the accused. These rights do not: create a cause of action against the State of Georgia; confer the right for a victim to appeal, challenge, or provide standing to become a party to a criminal or delinquency proceeding; nor restrict the inherent authority of the courts to maintain order in the courtroom.

Amendment 5

Sales and Use Tax Referendum by a School District (SR 95)

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:

Amendment 5 proposes amending the Georgia Constitution to allow for a special education sales and use tax referendum to be called by a county school district or independent school district or districts having a majority of the students enrolled within the county. The proceeds of the tax are to be split between the districts based either on an agreement made between the districts or on a ratio of enrollment.

Referendum A

Homestead Exemption for Municipalities (HB 820)

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:

Referendum A proposes amending Article 2 of Chapter 5 of Title 48, relating to property tax exemptions and deferral, by adding a new section which allows a homestead exemption from the ad valorem taxes for municipal

purposes in an amount equal to the amount by which the current year assessed value exceeds the adjusted base year value of the homestead.

The "adjusted base year value" is defined as either the lowest base year value or, if available, the previous base year value adjusted annually by 2.6 percent plus any change in value. "Lowest base year value" for exemptions first granted in the 2019 tax year is defined as the lowest among the 2016, 2017, and 2018 valuations multiplied by 1.0423, which is the inflation rate for December 2015 through December 2017.

The homestead exemption is available to residents of municipal corporations that are located in more than one county, that levy a sales tax for the purposes of a metropolitan area system of public transportation, and has within its boundaries an independent school system. Municipal corporations meeting this description are also exempted from the requirements placed on municipal authorities for notification of millage rate changes in subsections (c) and (e) of O.C.G.A. 48-5-32.1.

Referendum B

Tax Exemption for Homes for the Mentally Disabled (HB 196)

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:

Referendum B proposes expanding the property tax exemption on homes for the mentally disabled to allow for homes which are indirectly owned by limited-liability companies (LLCs) to be included, if the LLC's parent organization is a qualified 501(c)(3) organization under Internal Revenue Code.