



Senate District 15 – Amendment Update – 2018

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

Overview: Amendment one would dedicate 80 percent of sales tax revenue collected by sporting goods stores to be used for the protection and preservation of conservation land. The law passed will be automatically repealed after 10 years, but the legislature is allowed to extend that date of repeal for up to 20 years. Key takeaways: This proposal does not increase sales tax but uses existing sales tax revenue, directing it away from the general fund to a specific purpose, namely the protection and preservation of conservation land to provide grants in support of state parks and trails, local parks and trails, the stewardship of conservation lands, and the limited acquisition of land to support clean, water, wildlife, hunting and fishing, and natural resource-based recreation across Georgia.

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

Overview: The second constitutional amendment authorizes the creation of a statewide business court. If approved, this amendment would allow businesses the opportunity to elect a forum to litigate complex disputes before judges who are specifically qualified to handle such issues. The procedures in the statewide business court will be streamlined, intended to lead to quicker resolutions of such disputes. This proposal is meant to improve the judicial environment to incentivize more growth of business in Georgia. Currently, at least 23 states have some type of business court at the city, county, or statewide level.

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

Overview: The third constitutional amendment will change the way forest land and timber land are classified for ad valorem property tax purposes. It gives the legislature the authority to adopt a new formula to determine the tax liability for owners of these types of property. This legislation seeks to create a uniform evaluation process for timberland for property taxation purposes by giving qualified landowners the opportunity for their land to be assessed as "Qualified Timberland Property" at fair market value as determined by the Department of Revenue rather than 159 different county tax assessors. Proponents of the amendment believe this will lead to better management of forest land and timber land. Opponents have expressed concern on the impact it will have on tax revenue for rural counties with large tracts of forest and timber land.

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

Overview: Amendment 4, better known as Marsy's Law – seeks to protect the rights of crime victims to receive certain information and to participate in the prosecution of the accused person. Victims and their families are afforded specific rights under Marsy's Law, including: 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.

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

Overview: The fifth constitutional amendment impacts counties that have independent school systems. Typically, in counties with such arrangements there is both a county and a city school system. This constitutional amendment would allocate Education Special Purpose Local Option Sales Tax (ESPLOST) dollars on a per student basis. Our current system regarding ESPLOST involves negotiation between the independent and county systems. Under the amendment, if the independent school system has more students than the county system then the majority of ESPLOST dollars would go to the independent system.

Proposed Statewide Referendums

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

Overview: while voted on by all Georgians, is written where it currently only would impact the City of Atlanta. It would impose a property tax cap on the City of Atlanta.

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

Overview: expands a property tax exemption on homes for the mentally disabled which will make it easier for such homes to be financed and constructed.

We hope these explanations have helped you muddle through the language and further give you an idea about these proposed amendments. Every vote counts as we vote to determine the future of our state constitution. We highly encourage you to research each amendment, reach your own conclusion and vote your conscience in November. Of course, if you have further questions, please feel free to reach out to me anytime. It is a pleasure to serve you and our great state!