

House Resolution 1109

By: Representative Sims of the 169th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to require that lottery tickets be subject
 2 to state sales and use tax and the proceeds be dedicated for the purpose of funding public
 3 education programs and services for levels kindergarten through grade 12; to provide for the
 4 submission of this amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article VII, Section I of the Constitution is amended by adding a new Paragraph to read as
 8 follows:

9 "Paragraph IV. *State tax requirements for lottery tickets.* The General Assembly shall
 10 provide by general law that the sale or use of lottery tickets for lotteries authorized under
 11 Article I, Section II, Paragraph VIII(c) shall be subject to and not exempt from state sales
 12 and use tax. The requirements of this Paragraph shall not apply to local sales and use taxes.
 13 The revenues attributable from state sales and use tax on lottery tickets shall be dedicated
 14 to an education trust fund as provided for by law to be used solely for the purpose of
 15 funding public education programs and services for levels kindergarten through grade 12.
 16 Revenues from such tax deposited into the education trust fund shall not lapse as otherwise
 17 required by Article III, Section IX, Paragraph IV(c) and shall not be subject to the
 18 limitations of Article VII, Section III, Paragraph II."

19 SECTION 2.

20 The above proposed amendment to the Constitution shall be published and submitted as
 21 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
 22 above proposed amendment shall have written or printed thereon the following:

23 "() YES Shall the Constitution of Georgia be amended so as require that lottery
 24 () NO tickets be subject to state sales and use tax and the proceeds be dedicated for
 25 the purpose of funding public education programs and services for levels
 26 kindergarten through grade 12?"

- 27 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
28 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
29 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
30 become a part of the Constitution of this state.