

## Session 115 - (2003-2004)

### S 0091 Joint Resolution, By Thomas and Reese

**Summary:** Constitutional amendment, no tax on owner-occupied residential property and motor vehicles; revenue to be replaced by county sales and use tax imposed by General Assembly

A JOINT RESOLUTION PROPOSING AN AMENDMENT TO SECTION 3, ARTICLE X OF THE CONSTITUTION, 1895, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT OWNER-OCCUPIED RESIDENTIAL PROPERTY AND MOTOR VEHICLES FROM PROPERTY TAX WITH THE REVENUE NOT COLLECTED THEREBY REPLACED BY A COUNTY SALES AND USE TAX IMPOSED AS THE GENERAL ASSEMBLY SHALL PROVIDE BY LAW AND TO PROVIDE THAT PROPERTY TAX MILLAGE RATES APPLICABLE IN THE COUNTY MAY NOT EXCEED THE MILLAGE RATE APPLICABLE FOR THE YEAR OF IMPLEMENTATION OF THE EXEMPTIONS ALLOWED BY THIS AMENDMENT.

12/11/02 Senate Prefiled

12/11/02 Senate Referred to Committee on Finance

01/14/03 Senate Introduced and read first time SJ-56

01/14/03 Senate Referred to Committee on Finance SJ-56