

## Session 114 - (2001-2002)

### S 0964 Joint Resolution, By Thomas

**Summary:** Constitutional amendment; property tax exemptions, owner occupied residential property and motor vehicles, revenue to be replaced by county sales and use tax, provisions and exceptions

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 WITH THESE EXEMPTIONS NOT APPLYING IN A COUNTY WHERE THE RATE OF THE SALES AND USE TAX REQUIRED EXCEEDS BY MORE THAN FIFTY PERCENT THE AVERAGE OF THESE TAXES IN ALL COUNTIES AND THE GOVERNING BODY OF THE COUNTY, BY AN AFFIRMATIVE TWO-THIRDS VOTE, DETERMINES NOT TO IMPOSE THE SALES AND USE TAX AND THAT THESE EXEMPTIONS SHALL NOT APPLY IN THE COUNTY.

**01/31/02 Senate Introduced and read first time SJ-9**

**01/31/02 Senate Referred to Committee on Judiciary SJ-9**

**02/01/02 Scrivener's error corrected**