

1 Resolution of the Taxation and Budget Reform Commission
2 A joint resolution proposing an amendment to Section 9 of
3 Article VII of the State Constitution to require the
4 Legislature to authorize local option taxes to supplement
5 funding for public community colleges.
6

7 Be It Resolved by the Taxation and Budget Reform Commission:
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9 That the following amendment to Section 9 of Article VII of
10 the State Constitution is agreed to and shall be submitted to
11 the electors of this state for approval or rejection at the next
12 general election or at an earlier special election specifically
13 authorized by law for that purpose:

14 ARTICLE VII

15 FINANCE AND TAXATION

16 SECTION 9. Local taxes.--

17 (a) Counties, school districts, and municipalities shall,
18 and special districts may, be authorized by law to levy ad
19 valorem taxes and may be authorized by general law to levy other
20 taxes, for their respective purposes, except ad valorem taxes on
21 intangible personal property and taxes prohibited by this
22 constitution.

23 (b) Ad valorem taxes, exclusive of taxes levied for the
24 payment of bonds and taxes levied for periods not longer than
25 two years when authorized by vote of the electors who are the
26 owners of freeholds therein not wholly exempt from taxation,
27 shall not be levied in excess of the following millages upon the
28 assessed value of real estate and tangible personal property:
29 for all county purposes, ten mills; for all municipal purposes,

30 ten mills; for all school purposes, ten mills; for water
31 management purposes for the northwest portion of the state lying
32 west of the line between ranges two and three east, 0.05 mill;
33 for water management purposes for the remaining portions of the
34 state, 1.0 mill; and for all other special districts a millage
35 authorized by law approved by vote of the electors who are
36 owners of freeholds therein not wholly exempt from taxation. A
37 county furnishing municipal services may, to the extent
38 authorized by law, levy additional taxes within the limits fixed
39 for municipal purposes.

40 (c) The legislature shall provide a process by law for a
41 county to submit a local option sales tax to the electors for
42 approval by referendum. Revenues generated under this subsection
43 must be used to supplement community college funding
44 exclusively. The local option sales tax shall sunset after five
45 years and may be reauthorized by the electors as provided by
46 law.

47 (d) The legislature shall provide a process by law for a
48 county to submit a local option ad valorem tax to the electors
49 for approval by referendum. The ad valorem tax shall not be
50 subject to the millage limits in this section. Revenues
51 generated under this subsection must be used to supplement
52 community college funding exclusively. The local option ad
53 valorem tax shall sunset after five years and may be
54 reauthorized by the electors as provided by law.

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58 BE IT FURTHER RESOLVED that the following statement be
59 placed on the ballot:

60 CONSTITUTIONAL AMENDMENT

61 ARTICLE VII, SECTION 9

62 LOCAL OPTION COMMUNITY COLLEGE FUNDING.—This proposed
63 amendment to the State Constitution requires the Legislature to
64 provide a process by law to permit counties to submit a
65 referendum to the voters for a local option sales tax or ad
66 valorem tax to supplement community college funding. The ad
67 valorem tax authorized by the amendment is not subject to the
68 existing county ad valorem tax millage limit. Approved taxes
69 will sunset after five years and may be reauthorized by the
70 voters.