

Administrative/Amnesty:

Georgia Voters Appear to Back State Constitutional Amendment that Provides for Creation of New Tax Court

Constitutional Amendment 2, unofficially approved by voters 11/5/24. In Georgia's recent election held on November 5, 2024, it appears that Georgia voters favored amending the state constitution to provide for creation of the "Georgia Tax Court" that would "be vested with the judicial power of the state" and "have venue, judges, and jurisdiction concurrent with superior courts." Voters were asked to consider this proposed constitutional amendment pursuant to legislation enacted earlier this year [see H.R. 598 (2024) and H.B. 1267 (2024) for details on this legislation], which includes provisions that, if ratified by Georgia voters, implement the Georgia Tax Court – including qualifications for judges, provisions for vacancies, and other relevant matters. Unlike the current Georgia Tax Tribunal, the Georgia Tax Court would have the authority to rule on constitutional issues and refer cases to the Georgia Court of Appeals. Final official election results have yet to be posted. Please contact us with any questions.

URL: <https://results.sos.ga.gov/results/public/Georgia/elections/2024NovGen>

URL: <https://www.legis.ga.gov/legislation/65574>

URL: <https://www.legis.ga.gov/legislation/67025>

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