

House Bill 1204

By: Representatives Birdsong of the 123rd, Parham of the 122nd, Murphy of the 18th, Skipper of the 137th, Walker of the 141st and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to ad valorem taxation of motor vehicles, so as to provide for an
3 exemption with respect to certain motor vehicles owned by recipients of the Medal of Honor;
4 to provide for conditions and limitations; to provide for applicability; to provide for effective
5 date; to provide for a referendum; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
9 relating to ad valorem taxation of motor vehicles, is amended by adding a new Code section
10 immediately following Code Section 48-5-478.2, to be designated Code Section 48-5-478.3,
11 to read as follows:

12 "48-5-478.3.

13 Any citizen and resident of Georgia who has been awarded the Medal of Honor is granted
14 an exemption from all ad valorem taxes for state, county, municipal, and school purposes
15 on the vehicle such Medal of Honor recipient owns and on which such person actually
16 places the free distinctive personalized license plate such person receives pursuant to Code
17 Section 40-2-68, as amended."

18 **SECTION 2.**

19 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
20 State shall call and conduct an election as provided in this section for the purpose of
21 submitting this Act to the electors of the State of Georgia for approval or rejection. The
22 Secretary of State shall conduct that election on the date of the November, 2002, general
23 election. The Secretary of State shall issue the call and conduct that election as provided by
24 general law. The Secretary of State shall cause the date and purpose of the election to be

1 published once a week for two weeks immediately preceding the date thereof in the official
2 organ of each county in the state. The ballot shall have written or printed thereon the words:

3 "() YES Shall the Act be approved which provides for an exemption from ad
4 valorem taxes for certain motor vehicles owned by Medal of Honor
5 () NO recipients?"

6 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
7 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
8 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
9 force and effect on January 1, 2003, and shall apply to all taxable years beginning on or after
10 such date.. If the Act is not so approved or if the election is not conducted as provided in this
11 section, Section 1 of this Act shall not become effective and this Act shall be automatically
12 repealed on the first day of January immediately following that election date.

13 **SECTION 3.**

14 Except as provided in Section 2 of this Act, this Act shall become effective upon its approval
15 by the Governor or upon its becoming law without such approval.

16 **SECTION 4.**

17 All laws and parts of laws in conflict with this Act are repealed.