

House Bill 1217

By: Representatives Birdsong of the 123<sup>rd</sup>, Jamieson of the 22<sup>nd</sup>, Murphy of the 18<sup>th</sup>, Walker of the 141<sup>st</sup>, Skipper of the 137<sup>th</sup> and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to exemptions from ad valorem taxation, so as to provide that an  
3 exemption from certain ad valorem taxation for the surviving spouses of military personnel  
4 killed while serving in a war or armed conflict shall extend to the surviving spouses of such  
5 persons who otherwise perished; to provide for a referendum, an effective date, and  
6 applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
10 relating to exemptions from ad valorem taxation, is amended by striking in their entirety  
11 subsections (a) and (b) of Code Section 48-5-52.1, relating to an exemption from ad valorem  
12 taxation for state, county, municipal, and school purposes of homesteads of unremarried  
13 surviving spouses of U.S. service members killed in action, and inserting in lieu thereof the  
14 following:

15 "(a) Any person who is a citizen and resident of Georgia and who is an unremarried  
16 surviving spouse of a member of the armed forces of the United States, which member ~~has~~  
17 ~~been killed~~ died in or as a result of any war or armed conflict in which the armed forces of  
18 the United States engaged, whether under United States command or otherwise, shall be  
19 granted a homestead exemption from all ad valorem taxation for state, county, municipal,  
20 and school purposes in the amount of the greater of \$32,500.00 or the maximum amount  
21 which may be granted to a disabled veteran under Section 2102 of Title 38 of the United  
22 States Code, as amended. As of January 1, 1999, the maximum amount which may be  
23 granted to a disabled veteran under the above-stated federal law is \$43,000.00. For the  
24 purposes of this Code section, the term 'unremarried surviving spouse' of a member of the  
25 armed forces includes the unmarried widow or widower of a member of the armed forces  
26 who is receiving spousal benefits from the United States Department of Veterans Affairs.

1 The exemption shall be on the homestead which the unremarried surviving spouse owns  
 2 and actually occupies as a residence and homestead. In the event such surviving spouse  
 3 remarries, such person shall cease to be qualified to continue the exemption under this  
 4 Code section effective December 31 of the taxable year in which such person remarries.  
 5 The value of all property in excess of such exemption granted to such unremarried  
 6 surviving spouse shall remain subject to taxation.

7 (b) In order to qualify for the exemption provided for in this Code section, the unremarried  
 8 surviving spouse shall furnish to the tax commissioner of the county of residence  
 9 documents from the Secretary of Defense evidencing that such unremarried surviving  
 10 spouse receives spousal benefits as a result of the death of such person's spouse who as a  
 11 member of the armed forces of the United States ~~was killed~~ died as a result of a war or  
 12 armed conflict while on active duty or while performing authorized travel to or from active  
 13 duty during any such war or armed conflict in which the armed forces of the United States  
 14 engaged, whether under United States command or otherwise, pursuant to the Survivor  
 15 Benefit Plan under Subchapter II of Chapter 73 of Title 10 of the United States Code or  
 16 pursuant to any preceding or subsequent federal law which provides survivor benefits for  
 17 spouses of members of the armed forces ~~killed~~ who died in any war or armed conflict."

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 November, 2002, general election. The  
 23 Secretary of State shall issue the call and conduct that election as provided by general law.  
 24 The Secretary of State shall cause the date and purpose of the election to be published once  
 25 a week for two weeks immediately preceding the date thereof in the official organ of each  
 26 county in the state. The ballot shall have written or printed thereon the words:

27 "( ) YES Shall the Act be approved which provides that any person who is a citizen  
 28 and resident of Georgia and who is an unremarried surviving spouse of a  
 29 ( ) NO member of the armed forces of the United States, which member died in or  
 as a result of any war or armed conflict in which the armed forces of the  
 United States engaged, whether under United States command or otherwise,  
 shall be granted a homestead exemption from all ad valorem taxation for  
 state, county, municipal, and school purposes in the same amount as that to  
 which a disabled veteran is entitled under other provisions of law?"

30 All persons desiring to vote for approval of the Act shall vote 'Yes,' and those persons  
 31 desiring to vote for rejection of the Act shall vote 'No.' If more than one-half of the votes

1 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
2 force and effect January 1, 2003, and shall apply to all taxable years beginning on or after  
3 such date. If the Act is not so approved or if the election is not conducted as provided in this  
4 section, Section 1 of this Act shall not become effective and this Act shall be automatically  
5 repealed on the first day of January immediately following that election date.

6 **SECTION 3.**

7 This Act shall become effective on January 1, 2003, and shall apply to the tax year beginning  
8 on January 1, 2003, and all tax years thereafter.

9 **SECTION 4.**

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