

House Bill 1287

By: Representatives Keen of the 174th and Buck of the 135th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to
2 property exempted from ad valorem taxation, so as to exempt from taxation certain
3 commercial fishing vessels whose primary use is the landing and processing of seafood; to
4 provide for a referendum, applicability, and effective dates; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to property
9 exempted from ad valorem taxation, is amended by striking "and" at the end of paragraph
10 (14) of subsection (a) thereof, striking the period and inserting "; and" at the end of
11 paragraph (15) of said subsection, and adding immediately thereafter the following:

12 "(16) Commercial fishing vessels whose primary use is the landing and processing of
13 seafood. As used in this paragraph, the term 'commercial fishing vessels' means all
14 vessels other than a seaplane used or capable of being used as a means of transportation
15 on water for the purpose of catching seafood which require federal vessel documentation
16 or certification."

17 **SECTION 2.**

18 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
19 State shall call and conduct a special election for the approval or disapproval of this Act on
20 the date of the November, 2002, general election. The Secretary of State shall cause the date
21 and purpose of the special election to be published in the official organ of each county in the
22 state once a week for two weeks immediately preceding the date of the referendum. The
23 ballot shall have written thereon the following:

1 " YES Shall the Act be approved which grants an exemption from ad valorem
2 taxation on commercial fishing vessels whose primary use is the landing
3 NO and processing of seafood?"

4 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
5 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
6 cast on such question are for approval of the Act, then Section 1 of this Act shall become
7 effective on January 1, 2003, and shall apply to all tax years beginning on or after that date;
8 otherwise Section 1 of this Act shall be void and this Act shall stand repealed in its entirety
9 on January 1, 2003.

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SECTION 3.

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

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SECTION 4.

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