

Senate Bill 450

By: Senator Tate of the 38th

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 or leased by residents who are 62
4 years of age or over; to provide for applicability; to provide for a referendum; to provide for
5 effective dates; 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 A single motor vehicle owned by or leased to a citizen and resident of this state who is 62
14 years of age or over is exempted from all ad valorem taxes for state, county, municipal, and
15 school purposes."

16 **SECTION 2.**

17 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
18 State shall call and conduct an election as provided in this section for the purpose of
19 submitting this Act to the electors of the State of Georgia for approval or rejection. The
20 Secretary of State shall conduct that election on the date of the November, 2002, general
21 election. The Secretary of State shall issue the call and conduct that election as provided by
22 general law. The Secretary of State shall cause the date and purpose of the election to be
23 published once a week for two weeks immediately preceding the date thereof in the official
24 organ of each county in the state. The ballot shall have written or printed thereon the words:

