

The House Committee on Ways and Means offers the following substitute to HB 1217:

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 died as a result of such war or armed conflict; to provide for a
6 referendum, an effective date, and applicability; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

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

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

20 SECTION 2.

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
 22 State shall call and conduct an election as provided in this section for the purpose of
 23 submitting Section 1 of this Act to the electors of the State of Georgia for approval or
 24 rejection. The Secretary of State shall conduct that election on the date of the November,
 25 2002, state-wide general election. The Secretary of State shall issue the call and conduct that
 26 election as provided by general law. The Secretary of State shall cause the date and purpose
 27 of the election to be published once a week for two weeks immediately preceding the date
 28 thereof in the official organ of each county in the state. The ballot shall have written or
 29 printed thereon the words:

30 "() YES Shall the Act be approved which provides that an exemption from certain
 31 ad valorem taxation for the surviving spouses of military personnel killed
 32 () NO while serving in a war or armed conflict shall extend to the surviving
 33 spouses of such persons who otherwise died as a result of such war or armed
 34 conflict?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 36 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 Section 1 of this Act is not so approved or if the election is not conducted as
4 provided in this section, Section 1 of this Act shall not become effective and this Act shall
5 be automatically repealed on the first day of January immediately following that election
6 date.

7 **SECTION 3.**

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

10 **SECTION 4.**

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