

House Bill 1244 (COMMITTEE SUBSTITUTE)

By: Representatives Ashe of the 46<sup>th</sup> and Irvin of the 45<sup>th</sup>

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 historic  
3 property owned by a nonprofit corporation and which houses a medical museum or medical  
4 society; to provide for a referendum, applicability, and effective dates; to repeal conflicting  
5 laws; and 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) All property which:

13 (A) Is owned by a nonprofit corporation exempt from federal taxation under Section  
14 501(c)(3) of the Internal Revenue Code of 1986;

15 (B) Is listed on the National Register of Historic Places or the Georgia Register of  
16 Historic Places; and

17 (C) Houses or has housed a medical museum or medical society."

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 a special election for the approval or disapproval of this Act on  
21 the date of the November, 2002, general election. The Secretary of State shall cause the date  
22 and purpose of the special election to be published in the official organ of each county in the  
23 state once a week for two weeks immediately preceding the date of the referendum. The  
24 ballot shall have written thereon the following:

1     " YES   Shall the Act be approved which grants an exemption from ad valorem  
2                    taxation on certain historic property owned by a nonprofit corporation  
3      NO    which houses a medical museum or medical society?"

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.