

House Bill 1217 (COMMITTEE SUBSTITUTE)

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 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

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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.