

Senate Bill 10

By: Senator Thompson of the 33<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to  
2 definitions regarding ad valorem tax exemptions, so as to change the definition of the term  
3 homestead to include a mobile home which is located on land rented, rather than owned, by  
4 the applicant for a homestead exemption; to provide for a special election; to provide for  
5 effective dates and applicability; to provide for automatic repeal under certain circumstances;  
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

8 Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions  
9 regarding ad valorem tax exemptions, is amended in paragraph (3) by striking "and" at the  
10 end of subparagraph (M), by striking the period and inserting in its place "; and" at the end  
11 of subparagraph (N), and by adding a new subparagraph immediately following  
12 subparagraph (N) to be designated subparagraph (O) to read as follows:

13  
14 "(O) The term 'homestead' shall also include a mobile home owned by the applicant  
15 even though the land upon which it is located is rented by, rather than owned by, the  
16 applicant, so long as the other requirements of this paragraph are satisfied."

**SECTION 2.**

17 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of  
18 State shall call and conduct a special 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 special election on the date of the November, 2002,  
21 state-wide general election. The Secretary of State shall issue the call and conduct that  
22 special election as provided by general law. The Secretary of State shall cause the date and  
23 purpose of the special election to be published once a week for two weeks immediately  
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