

House Bill 494

By: Representatives Callaway of the 81st and Reese of the 85th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 89 of Title 36 of the Official Code of Georgia Annotated, relating to
2 homeowner tax relief grants, so as to provide for an annual appropriation for homeowner tax
3 relief grants; to provide for mandatory adjustment of the amount appropriated in amendments
4 to the General Appropriations Act if such amount is insufficient to fund the eligible assessed
5 value stated in the General Appropriations Act; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 style="text-align:center">**SECTION 1.**

9 Chapter 89 of Title 36 of the Official Code of Georgia Annotated, relating to homeowner tax
10 relief grants, is amended by striking in its entirety Code Section 36-89-3, relating to the
11 appropriation specifying amount and eligible assessed value, and inserting in its place the
12 following:

13 "36-89-3.

14 In ~~any~~ each year the General Assembly ~~may~~ shall appropriate to the Department of
15 Revenue funds to provide homeowner tax relief grants to counties and local school
16 districts. When funds are so appropriated, the General Appropriations Act shall specify the
17 amount appropriated and the eligible assessed value of each qualified homestead in the
18 state for the specified tax year. If for any reason the amount appropriated in the General
19 Appropriations Act is insufficient to fund the eligible assessed value stated in the General
20 Appropriations Act, the amount appropriated ~~may~~ shall be adjusted in amendments to the
21 General Appropriations Act."

22 style="text-align:center">**SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.