

The House Committee on Ways and Means offers the following substitute to HB 331:

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions relative to property tax exemptions, so as to change the definition of an applicant for homestead exemption purposes; to provide for a referendum; to provide for effective dates; to provide for applicability; to provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions relative to property tax exemptions, is amended by striking paragraph (1) in its entirety and inserting in lieu thereof the following:

"(1) 'Applicant' means:

(A) A married individual living with ~~his~~ such individual's spouse;

(A.1) A married individual living apart from such individual's spouse in a bona fide state of separation; provided, however, that such persons shall still constitute one immediate family group for purposes of this Code section;

(B) An individual who is unmarried but who permanently maintains a home for the benefit of one or more other individuals who are related to such individual or dependent wholly or partially upon such individual for support;

(C) An individual who is widowed having one or more children and maintaining a home occupied by ~~himself~~ such individual and the child or children;

(D) A divorced individual living in a bona fide state of separation and having legal custody of one or more children, when the divorced individual owns and maintains a home for the child or children; or

(E) An individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by ~~himself~~ such individual."

SECTION 2.

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2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
3 State shall call and conduct a referendum as provided in this section for the purpose of
4 submitting this Act to the electors of the State of Georgia for approval or rejection. The
5 Secretary of State shall conduct that election on the date of and in conjunction with the
6 November, 2002, state-wide general election. The Secretary of State shall cause the date and
7 purpose of the election to be published once a week for two weeks immediately preceding
8 the date thereof in the official organ of each county in the state. The ballot shall have written
9 or printed thereon the words:

10 " () YES Shall the Act be approved which authorizes a married person living in a
11 bona fide state of separation to retain the homestead exemption on the
12 () NO homestead?"

13 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
14 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
15 cast on such question are for approval of the Act, then Section 1 of this Act shall become
16 effective on January 1, 2003, and shall be applicable to all taxable years beginning on or after
17 that date. If Section 1 of this Act is not so approved or if the election is not conducted as
18 provided in this section, Section 1 of this Act shall not become effective and this Act shall
19 be automatically repealed on the first day of January immediately following that election
20 date.

SECTION 3.

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

SECTION 4.

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