

Senate Bill 219

By: Senators Ray of the 48th, Balfour of the 9th, Price of the 56th and Burton of the 5th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide an exemption from Gwinnett County School District ad valorem
2 taxes for the full value of the homestead of each resident of the Gwinnett County School
3 District who is 65 years of age or over or who is disabled and who meets certain conditions,
4 terms, and requirements for such exemption, approved March 13, 1990 (Ga. L. 1990, p.
5 3774), as amended, so as to eliminate the 24 month minimum ownership requirement; to
6 provide for a referendum; to provide effective dates; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide an exemption from Gwinnett County School District ad valorem taxes for
11 the full value of the homestead of each resident of the Gwinnett County School District who
12 is 65 years of age or over or who is disabled and who meets certain conditions, terms, and
13 requirements for such exemption, approved March 13, 1990 (Ga. L. 1990, p. 3774), as
14 amended, is amended by striking subsection (b) of Section 1 and inserting in its place a new
15 subsection (b) to read as follows:

16 "(b) The exemption provided by this Act shall not be granted unless the resident's Georgia
17 taxable net income, together with the Georgia taxable net income of that resident's spouse
18 who also occupies and resides at such homestead, as Georgia taxable net income is defined
19 by Code Section 48-7-27 of the O.C.G.A., from all sources, does not exceed the sum of
20 \$25,000.00 for the immediately preceding taxable year plus the maximum amount
21 authorized to be paid to an individual and that individual's spouse under the federal Social
22 Security Act."

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
25 superintendent of Gwinnett County shall call and conduct an election as provided in this

1 section for the purpose of submitting this Act to the electors of the Gwinnett County School
 2 District for approval or rejection. The election superintendent shall conduct that election on
 3 the first date authorized under Code Section 21-2-540, on which another special election is
 4 to be conducted in Gwinnett County, and shall issue the call and conduct that election as
 5 provided by general law. If no such other special election is to be conducted in 2001, the
 6 election superintendent shall conduct that election on the date of the 2002 state-wide general
 7 primary. The superintendent shall cause the date and purpose of the election to be published
 8 once a week for two weeks immediately preceding the date thereof in the official organ of
 9 Gwinnett County. The ballot shall have written or printed thereon the words:

10 " YES Shall the Act be approved which eliminates the 24 month minimum
 11 ownership requirement for eligibility for exemption from Gwinnett County
 12 NO School District ad valorem taxes for the full value of the homestead for
 13 certain residents of the Gwinnett County School District who are 65 years
 14 of age or over or who are disabled?"

15 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 16 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 17 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 18 force and effect on January 1 of the year immediately following that election date. If the Act
 19 is not so approved or if the election is not conducted as provided in this section, Section 1
 20 of this Act shall not become effective and this Act shall be automatically repealed on January
 21 1, 2003. The expense of such election shall be borne by Gwinnett County. It shall be the
 22 election superintendent's duty to certify the result thereof to the Secretary of State.

23 **SECTION 3.**

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

26 **SECTION 4.**

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