

House Bill 37 (AS PASSED HOUSE AND SENATE)

By: Representative Royal of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-41.1 of the Official Code of Georgia Annotated, relating
2 to exemption of certain agricultural products from ad valorem taxation, so as to provide
3 for a technical correction and clarify certain provisions with respect to an ad valorem tax
4 exemption for certain farm equipment owned and used by family owned qualified farm
5 products producers; to provide for an effective date; to repeal conflicting laws; and for
6 other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-41.1 of the Official Code of Georgia Annotated, relating to
10 exemption of certain agricultural products from ad valorem taxation, is amended by
11 striking subsection (c) and inserting in its place a new subsection (c) to read as follows:

12 “(c) Farm tractors, combines, and all other farm equipment other than motor vehicles,
13 whether fixed or mobile, which ~~is~~ are owned by and directly used in the production
14 of agricultural products by family owned qualified farm products producers shall be
15 exempt from all ad valorem property taxes in this state.”

16 **SECTION 2.**

17 This Act shall become effective upon its approval by the Governor or upon its becoming
18 law without such approval.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.