

Senate Bill 7EX1

By: Senators Guhl of the 45<sup>th</sup> and Crotts of the 17<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption for certain residents of Rockdale County from ad  
2 valorem taxes for county purposes in an amount as determined from the proceeds generated  
3 from the collection of the retail homestead option sales and use tax; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for a referendum and effective dates; to  
6 provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for  
7 other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 (a) For purposes of this Act, the terms used in this Act shall have the same meaning as such  
11 terms are defined in Article 2A of Chapter 8 of Title 48, the "Homestead Option Sales and  
12 Use Tax Act," as amended.

13 (b) Each resident of Rockdale County is granted an additional exemption on that person's  
14 homestead from all Rockdale County ad valorem taxes for county purposes in an amount  
15 authorized by and calculated pursuant to Article 2A of Chapter 8 of Title 48 of the O.C.G.A.,  
16 as amended, for the immediately preceding taxable year as determined by the tax  
17 commissioner of Rockdale County. This homestead exemption shall commence on January  
18 1 of the year immediately following the first complete calendar year in which the sales and  
19 use tax was levied under Article 2A. The value of the homestead in excess of the amount  
20 exempted by this section shall remain subject to taxation.

21 (c) The tax commissioner of Rockdale County or the designee thereof shall provide  
22 application forms for the exemption granted by this Act and shall require such information  
23 as may be necessary to determine the initial and continuing eligibility of the owner for the  
24 exemption.

25 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
26 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year

1 as long as the owner occupies the residence as a homestead. It shall be the duty of any  
 2 person granted the homestead exemption under this Act to notify the tax commissioner of  
 3 Rockdale County or the designee thereof in the event that person for any reason becomes  
 4 ineligible for that exemption. Any person who, as of January 1, 2001, has applied for and  
 5 is eligible for the \$2,000.00 homestead exemption provided by Code Section 48-5-44 of the  
 6 O.C.G.A. shall be eligible for the exemption granted under this Act without further  
 7 application if that person has applied for and been eligible for the immediately preceding  
 8 year for such exemption.

9 (e) The exemption granted by this Act shall not apply to or affect any state taxes, municipal  
 10 taxes, or Rockdale County School District taxes for educational purposes. The homestead  
 11 exemption granted by this Act shall be in addition to any other homestead exemption  
 12 applicable to Rockdale County ad valorem taxes for county purposes.

13 (f) The exemption granted by this Act shall only become effective if the electors of the  
 14 special district the boundary of which is conterminous with Rockdale County approve the  
 15 imposition of a local option sales and use tax pursuant to Article 2A of Chapter 8 of Title 48  
 16 of the O.C.G.A., as amended, at a special election conducted on the same date as the election  
 17 provided for under Section 2 of this Act.

18 (g) The exemption granted by this Act shall apply to all taxable years beginning on or after  
 19 January 1 of the year specified by subsection (b) of this section.

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## SECTION 2.

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 22 superintendent of Rockdale County shall call and conduct a special election as provided in  
 23 this section for the purpose of submitting this Act to the electors of Rockdale County for  
 24 approval or rejection. The election superintendent shall conduct that special election on the  
 25 Tuesday after the first Monday in November, 2001. The election superintendent shall issue  
 26 the call and conduct that election as provided by general law. The superintendent shall cause  
 27 the date and purpose of the election to be published once a week for two weeks immediately  
 28 preceding the date thereof in the official organ of Rockdale County. The ballot shall have  
 29 written or printed thereon the words:

30 "( ) YES Shall the Act be approved which provides for certain residents of Rockdale  
 31 County an additional homestead exemption of up to 100 percent from  
 32 ( ) NO county ad valorem taxes for county purposes as determined from the  
 proceeds generated from the collection of a retail homestead option sales  
 and use tax?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 34 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes

1 cast on such question are for approval of the Act, then Section 1 of this Act shall become of  
2 full force and effect immediately and shall be applicable to all taxable years specified by  
3 subsection (b) of Section 1. If Section 1 of this Act is not so approved, if the election is not  
4 conducted as provided in this section, or if the condition specified in subsection (f) of Section  
5 1 of this Act is not met, Section 1 of this Act shall not become effective and this Act shall  
6 be automatically repealed on December 31, 2001. The expense of such election shall be  
7 borne by Rockdale County. It shall be the superintendent's duty to certify the result thereof  
8 to the Secretary of State.

9 **SECTION 3.**

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

12 **SECTION 4.**

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