

Senate Bill 393

By: Senators Johnson of the 1st, Harp of the 16th, Cagle of the 49th and Tolleson of the 18th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for certain time extensions with respect to ad
3 valorem taxation for certain members of the armed forces of the United States; to provide an
4 effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
8 taxation of property, is amended by striking the "Reserved" designation of Code Section
9 48-5-30 and inserting in its place a new Code Section 48-5-30 to read as follows:

10 "48-5-30.

11 Notwithstanding any provision of Code Section 48-5-7.1 or 48-5-7.4 to the contrary, a
12 member of the armed forces of the United States serving outside the continental United
13 States may file such member's initial or renewal application for special assessment at any
14 time within a period of six months following the return of such member to the continental
15 United States."

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

17 Said chapter is further amended in Code Section 48-5-311, relating to creation of boards of
18 equalization and appeals of assessments, by adding a new subsection at the end thereof to be
19 designated subsection (l) to read as follows:

20 "(l) If the taxpayer is a member of the armed forces of the United States serving outside
21 the continental United States, such taxpayer may file an appeal at any time within a period
22 of six months following the return of such member to the continental United States."

1 **SECTION 3.**

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

4 **SECTION 4.**

5 All laws and parts of laws in conflict with this Act are repealed.