

1 Senator Johnson of the 1st offered the following amendment:

2 Amend HB 736 by inserting on line 1 of page 1, following the word "To", the following:

3 "amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
4 valorem taxation of property, so as to provide for certain time extensions with respect to
5 ad valorem taxation for certain members of the armed forces of the United States; to
6 provide an effective date; to".

7 By inserting immediately before line 6 of page 1 the following:

8 **"SECTION 1A.**

9 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
10 taxation of property, is amended by striking the "Reserved" designation of Code Section
11 48-5-30 and inserting in its place a new Code Section 48-5-30 to read as follows:

12 "48-5-30.

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

18 **SECTION 1B.**

19 Said chapter is further amended by adding a new subsection at the end of Code Section
20 48-5-45, relating to homestead exemption applications, to read as follows:

21 "(f)(1) Notwithstanding any provision of this Code section to the contrary, an applicant
22 for a homestead exemption as provided for in Code Section 48-5-44 who is a member of
23 the armed forces of the United States serving outside the continental United States may
24 file a written application and schedule with the tax receiver or tax commissioner charged
25 with the duty of receiving returns of property for taxation at any time during the calendar
26 year.

27 (2) The failure to file properly the application and schedule on or before June 1 of a
28 calendar year shall constitute a waiver of the homestead exemption for that year."

SECTION 1C.

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

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

SECTION 1D.

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