

House Bill 81

By: Representatives Day of the 163<sup>rd</sup>, Stephens of the 164<sup>th</sup>, Bryant of the 160<sup>th</sup>, Jackson of the 161<sup>st</sup>, and Scott of the 2<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to  
2 definitions regarding ad valorem tax exemptions, so as to provide that, with respect to all  
3 homestead exemptions, the unremarried surviving spouse of a deceased spouse who has been  
4 granted a homestead exemption shall continue to receive that exemption so long as that  
5 unremarried surviving spouse continues to occupy the home as a residence and homestead;  
6 to provide for a referendum, applicability, and effective dates; to provide for automatic repeal  
7 under certain circumstances; to repeal conflicting laws; and for other purposes.

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

9 **SECTION 1.**

10 Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions  
11 regarding ad valorem tax exemptions, is amended in paragraph (3) by striking "and" at the  
12 end of subparagraph (M); by striking the period at the end of subparagraph (N) and inserting  
13 in its place "; and"; and by adding a new subparagraph immediately following subparagraph  
14 (N), to be designated subparagraph (O), to read as follows:

15 "(O) The unremarried surviving spouse of the deceased spouse who has been granted  
16 a homestead exemption shall continue to receive that exemption so long as that  
17 unremarried surviving spouse continues to occupy the home as a residence and  
18 homestead."

19 **SECTION 2.**

20 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of  
21 State shall call and conduct a special election as provided in this section for the purpose of  
22 submitting this Act to the electors of the State of Georgia for approval or rejection. The  
23 Secretary of State shall conduct that special election on the date of the November, 2006,  
24 state-wide general election. The Secretary of State shall issue the call and conduct that  
25 special election as provided by general law. The Secretary of State shall cause the date and

1 purpose of the special election to be published in the official organ of each county in the state  
2 once a week for two weeks immediately preceding the date of the referendum. The ballot  
3 shall have written or printed thereon the following:

4 "( ) YES Shall the Act be approved which provides that, with respect to all homestead  
5 ( ) NO exemptions, the unremarried surviving spouse of a deceased spouse who has  
6 been granted a homestead exemption shall continue to receive that  
7 exemption so long as that unremarried surviving spouse continues to occupy  
8 the home as a residence and homestead?"

9 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
10 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
11 such question are for approval of the Act, then Section 1 of this Act shall become effective  
12 on January 1, 2007, and shall apply to all taxable years beginning on or after that date. If  
13 Section 1 of this Act is not so approved or if the election is not conducted as provided in this  
14 section, Section 1 of this Act shall not become effective and this Act shall be automatically  
15 repealed on the first day of January immediately following that election date.

16 **SECTION 3.**

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

19 **SECTION 4.**

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