

House Bill 173

By: Representative Lunsford of the 110<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to  
2 property exempt from ad valorem tax, so as to expand the ad valorem exemption for veterans  
3 organizations to include certain additional nonprofit veterans organizations; to provide for  
4 a referendum, applicability, and effective dates; to provide for automatic repeal under certain  
5 circumstances; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to property exempt  
9 from ad valorem tax, is amended by striking paragraph (14) of subsection (a) and inserting  
10 in its place a new paragraph (14) to read as follows:

11 "(14) Property which is owned by ~~and used exclusively as the headquarters, post home,~~  
12 ~~or similar facility of a veterans organization~~ and used primarily for veterans purposes. As  
13 used in this paragraph, the term 'veterans organization' means:

14 (A) any Any veterans organization which is qualified as a nonprofit organization under  
15 Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; or

16 (B) Any organization or association chartered by the Congress of the United States  
17 which is exempt from federal income taxes but only if such organization is a post or  
18 organization of past or present members of the armed forces of the United States  
19 organized in the State of Georgia with at least 75 percent of the members of which are  
20 past or present members of the armed forces of the United States, and where no part of  
21 the net earnings of which inures to the benefit of any private shareholder or individual;  
22 and"

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of  
25 State shall call and conduct an election as provided in this section for the purpose of

1 submitting this Act to the electors of the State of Georgia for approval or rejection. The  
 2 Secretary of State shall conduct that election on the date of the November, 2006, state-wide  
 3 general election. The Secretary of State shall issue the call and conduct that special election  
 4 as provided by general law. The Secretary of State shall cause the date and purpose of the  
 5 special election to be published in the official organ of each county in the state once a week  
 6 for two weeks immediately preceding the date of the referendum. The ballot shall have  
 7 written or printed thereon the following:

8 " YES Shall the Act be approved which expands the ad valorem tax exemption  
 9  NO for veterans organizations to include certain additional nonprofit  
 10 veterans organizations?"

11 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 12 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 13 such question are for approval of the Act, then Sections 1 and 2 of this Act shall become  
 14 effective on January 1, 2007, and shall apply to all taxable years beginning on or after that  
 15 date. If Sections 1 and 2 of this Act are not so approved or if the election is not conducted  
 16 as provided in this section, Sections 1 and 2 of this Act shall not become effective and this  
 17 Act shall be automatically repealed on the first day of January immediately following that  
 18 election date.

19 **SECTION 4.**

20 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
 21 its approval by the Governor or upon its becoming law without such approval.

22 **SECTION 5.**

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