

House Bill 116 (COMMITTEE SUBSTITUTE)

By: Representative O`Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 89 of Title 36 of the Official Code of Georgia Annotated, relating to
2 homeowner tax relief grants, so as to change certain provisions regarding definitions
3 regarding such grants; to provide an effective date; to provide for applicability; to repeal
4 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 89 of Title 36 of the Official Code of Georgia Annotated, relating to homeowner tax
8 relief grants, is amended by striking Code Section 36-89-1, relating to definitions regarding
9 such grants, and inserting in its place a new Code Section 36-89-1 to read as follows:

10 "36-89-1.

11 As used in this chapter, the term:

12 (1) 'Applicable rollback' means a:

13 (A) Rollback of an ad valorem tax millage rate pursuant to subsection (a) of Code
14 Section 48-8-91 in a county or municipality that levies a local option sales tax;

15 (B) Rollback of an ad valorem tax millage rate pursuant to subparagraph (c)(2)(C) of
16 Code Section 48-8-104 in a county or municipality that levies a homestead option sales
17 tax;

18 (C) Subtraction from an ad valorem millage rate pursuant to Code Section 20-2-334
19 in a local school system that receives a state school tax credit;

20 (D) Reduction of an ad valorem tax millage rate pursuant to the development of a
21 service delivery strategy under Code Section 36-70-24; and

22 (E) Reduction of an ad valorem tax millage rate pursuant to paragraph (2) of subsection
23 (a) of Code Section 33-8-8.3 in a county that collects insurance premium tax.

24 (2) 'County millage rate' means the net ad valorem tax millage rate, after deducting
25 applicable rollbacks, levied by a county for county purposes and applying to qualified
26 homesteads in the county, including any millage levied for those special district purposes

1 districts reported on the 2004 ad valorem tax digest certified to and received by the
 2 commissioner on or before December 31, 2004, but not including any millage levied for
 3 purposes of bonded indebtedness and not including any millage levied on behalf of a
 4 county school district for educational purposes.

5 (3) 'Eligible assessed value' means a certain stated amount of the assessed value of each
 6 qualified homestead in the state. The amount of the eligible assessed value for any given
 7 year shall be fixed in that year's General Appropriations Act.

8 (4) 'Fiscal authority' means the individual authorized to collect ad valorem taxes for a
 9 county or municipality which levies ad valorem taxes.

10 (5) 'Municipal millage rate' means the net ad valorem tax millage rate, after deducting
 11 applicable rollbacks, levied by a municipality for municipal purposes and applying to
 12 qualified homesteads in the municipality, including any millage levied for those special
 13 ~~tax district purposes~~ districts reported on the 2004 City and Independent School Millage
 14 Rate Certification certified to and received by the commissioner on or before December
 15 31, 2004, but not including any millage levied for purposes of bonded indebtedness and
 16 not including any millage levied on behalf of an independent school district for
 17 educational purposes.

18 (6) 'Qualified homestead' means a homestead qualified for any exemption, state, county,
 19 or school, authorized under Code Section 48-5-44.

20 (7) 'School millage rate' means the net ad valorem tax millage rate, after deducting
 21 applicable rollbacks, levied on behalf of a county or independent school district for
 22 educational purposes and applying to qualified homesteads in the county or independent
 23 school district, not including any millage levied for purposes of bonded indebtedness and
 24 not including any millage levied for county or municipal purposes.

25 (8) 'State millage rate' means the state millage levy."

26 SECTION 2.

27 This Act shall become effective upon its approval by the Governor or upon its becoming law
 28 without such approval and shall be applicable to all taxable years beginning on or after
 29 January 1, 2005.

30 SECTION 3.

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