

House Bill 1074

By: Representatives Jamieson of the 28<sup>th</sup>, Ray of the 136<sup>th</sup>, Buckner of the 130<sup>th</sup>, Reece of the 11<sup>th</sup>, Kidd of the 115<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to tax exemptions, so as to allow the state-wide homestead exemption  
3 for unremarried surviving spouses of United States service members killed in action to be  
4 received on a subsequent homestead; to provide for applicability; to provide for a  
5 referendum; to provide for automatic repeal under certain circumstances; to provide for  
6 effective dates; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
10 relating to tax exemptions, is amended by striking Code Section 48-5-52.1, relating to the  
11 state-wide homestead exemption for unremarried surviving spouses of United States service  
12 members killed in action, and inserting in its place a new Code Section 48-5-52.1 to read as  
13 follows:

14 "48-5-52.1.

15 (a) Any person who is a citizen and resident of Georgia and who is an unremarried  
16 surviving spouse of a member of the armed forces of the United States, which member has  
17 been killed in or has died as a result of any war or armed conflict in which the armed forces  
18 of the United States engaged, whether under United States command or otherwise, shall  
19 be granted a homestead exemption from all ad valorem taxation for state, county,  
20 municipal, and school purposes in the amount of the greater of \$32,500.00 or the maximum  
21 amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the  
22 United States Code, as amended. As of January 1, ~~1999~~ 2006, the maximum amount which  
23 may be granted to a disabled veteran under ~~the above-stated federal law is \$43,000.00~~  
24 Section 2102 of Title 38 of the United States Code, as amended, is \$50,000.00. For the  
25 purposes of this Code section, the term 'unremarried surviving spouse' of a member of the  
26 armed forces includes the unmarried widow or widower of a member of the armed forces

1 who is receiving spousal benefits from the United States Department of Veterans Affairs.  
2 The exemption shall be on the homestead which the unremarried surviving spouse owns  
3 and actually occupies as a residence and homestead at the time such United States service  
4 member was killed in action or any subsequent homestead which such unremarried  
5 surviving spouse actually occupies as a residence and homestead. In the event such  
6 surviving spouse remarries, such person shall cease to be qualified to continue the  
7 exemption under this Code section effective December 31 of the taxable year in which such  
8 person remarries. The value of all property in excess of such exemption granted to such  
9 unremarried surviving spouse shall remain subject to taxation.

10 (b) In order to qualify for the exemption provided for in this Code section, the unremarried  
11 surviving spouse shall furnish to the tax commissioner of the county of residence  
12 documents from the Secretary of Defense evidencing that such unremarried surviving  
13 spouse receives spousal benefits as a result of the death of such person's spouse who as a  
14 member of the armed forces of the United States was killed or died as a result of a war or  
15 armed conflict while on active duty or while performing authorized travel to or from active  
16 duty during such war or armed conflict in which the armed forces of the United States  
17 engaged, whether under United States command or otherwise, pursuant to the Survivor  
18 Benefit Plan under Subchapter II of Chapter 73 of Title 10 of the United States Code or  
19 pursuant to any preceding or subsequent federal law which provides survivor benefits for  
20 spouses of members of the armed forces who were killed or who died as a result of any war  
21 or armed conflict.

22 (c) An unremarried surviving spouse filing for the exemption under this Code section shall  
23 be required to file with the tax commissioner information relative to marital status and  
24 other such information which the county board of tax assessors deems necessary to  
25 determine eligibility for the exemption. Each unremarried surviving spouse shall file for  
26 the exemption only once with the tax commissioner. Once filed, the exemption shall  
27 automatically be renewed from year to year, except that the county board of tax assessors  
28 may require annually that the holder of an exemption substantiate his or her continuing  
29 eligibility for the exemption. It shall be the duty of any person granted the homestead  
30 exemption under this Code section to notify the tax commissioner in the event that person  
31 for any reason becomes ineligible for such exemption.

32 (d) The exemption granted by this Code section shall be in lieu of and not in addition to  
33 any other exemption from ad valorem taxation for state, county, municipal, and school  
34 purposes which is equal to or lower in amount than such exemption granted by this Code  
35 section. If the amount of any other exemption from ad valorem taxation for state, county,  
36 municipal, and school purposes applicable to any resident qualifying under this Code  
37 section is greater than or is increased to an amount greater than the amount of the

1 applicable exemption granted by this Code section, such other exemption shall apply and  
 2 shall be in lieu of and not in addition to the exemption granted by this Code section.  
 3 (e) The exemptions granted by this Code section shall apply to the tax year beginning on  
 4 January 1, ~~2001~~ 2007, and all tax years thereafter."

## 5 SECTION 2.

6 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of  
 7 State shall call and conduct a referendum as provided in this section for the purpose of  
 8 submitting this Act to the electors of the State of Georgia for approval or rejection. The  
 9 Secretary of State shall conduct that election on the date of the November, 2006, state-wide  
 10 general election. The Secretary of State shall issue the call and conduct that election as  
 11 provided by general law. The Secretary of State shall cause the date and purpose of the  
 12 election to be published in the official organ of each county in the state once a week for two  
 13 weeks immediately preceding the date of the referendum. The ballot shall have written  
 14 thereon the following:

15 "( ) YES Shall the Act be approved which allows the state-wide homestead  
 16 exemption for unremarried surviving spouses of United States service  
 17 ( ) NO members killed in action to be received on a subsequent homestead?"

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

## 25 SECTION 3.

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

## 28 SECTION 4.

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