

House Bill 1452

By: Representatives Loudermilk of the 14th, Lewis of the 15th, Lunsford of the 110th, Scott of the 2nd, and May of the 111th

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 property tax exemptions, so as to change the definition of the term
3 "applicant"; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions
7 regarding property tax exemptions, is amended by striking paragraph (1) and inserting in its
8 place a new paragraph (1) to read as follows:

9 "(1) 'Applicant' means a person who is:

10 (A)(i) A married individual living with his spouse;

11 ~~(B)~~(ii) An individual who is unmarried but who permanently maintains a home for
12 the benefit of one or more other individuals who are related to such individual or
13 dependent wholly or partially upon such individual for support;

14 ~~(C)~~(iii) An individual who is widowed having one or more children and maintaining
15 a home occupied by himself and the child or children;

16 ~~(D)~~(iv) A divorced individual living in a bona fide state of separation and having
17 legal custody of one or more children, when the divorced individual owns and
18 maintains a home for the child or children; or

19 ~~(E)~~(v) An individual who is unmarried or is widowed and who permanently
20 maintains a home owned and occupied by himself; and

21 (B)(i) Who has a permanent home or abode in Georgia to which, whenever such
22 person is absent, he or she has the intention of returning;

23 (ii) Who accepts employment or engages in any trade, profession, or occupation in
24 Georgia or enters his or her children to be educated in the private or public schools
25 of Georgia within ten days after the commencement of such employment or
26 education; or

