

The House Committee on Ways and Means offers the following substitute to HB 1452:

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 provide for powers, duties, and authority of the state revenue commissioner;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

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

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

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

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

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

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

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

24 (ii) Who accepts employment or engages in any trade, profession, or occupation in
25 Georgia or enters his or her children to be educated in the private or public schools

1 of Georgia within ten days after the commencement of such employment or
2 education; or

3 (iii) Who, except for infrequent, brief absences, has been present in the state for 30
4 or more days;

5 provided, however, that no person shall be considered a qualified applicant for purposes
6 of this chapter unless such person is either a United States citizen or an alien with legal
7 authorization from the United States Department of Homeland Security. Except where
8 otherwise required by state or federal law, a person who is not lawfully present in the
9 United States in violation of federal immigration law is not legally resident or domiciled
10 in Georgia and not a qualified applicant. For purposes of this chapter, there shall be a
11 rebuttable presumption that any person who meets the qualifications of this paragraph
12 shall be a qualified applicant. The commissioner is authorized to promulgate any rules,
13 regulations, or policies necessary for establishing proper identification required of an
14 applicant for purposes of this part."

15 **SECTION 2.**

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