

**ADOPTED SENATE**

Senators Wiles of the 37th, Hill of the 32nd, Heath of the 31st, Hamrick of the 30th, Staton of the 18th and others offered the following amendment:

*Amend HB 81 by inserting "to amend Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions regarding property tax exemptions, so as to redefine the term 'applicant';" between "exemptions;" and "to" on line 4 of page 1.*

*By inserting between Sections 1 and 2 the following:*

**SECTION 1A.**

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

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

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

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

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

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

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

(B) Who is a resident of this state as defined in paragraph (15) of Code Section 40-5-1, as amended."