

House Bill 99

By: Representatives Day of the 163<sup>rd</sup>, Horne of the 71<sup>st</sup>, Collins of the 27<sup>th</sup>, Neal of the 1<sup>st</sup>, Cole of the 125<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-48.4 of the Official Code of Georgia Annotated, relating to tax  
2 exemptions for unremarried surviving spouses of peace officers and firefighters, so as to  
3 provide a definition for the term "in the line of duty" as the term is used to provide a  
4 homestead exemption for the full value of the homestead with respect to all ad valorem taxes  
5 for designated unremarried surviving spouses of peace officers or firefighters who are killed  
6 in the line of duty; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-48.4 of the Official Code of Georgia Annotated, relating to tax  
10 exemptions for unremarried surviving spouses of peace officers and firefighters, is amended  
11 by striking subsection (a) and inserting a new subsection (a) to read as follows:

12 "(a) As used in this Code section, the term:

13 (1) 'Ad valorem taxes' means all state ad valorem taxes and all county, county school  
14 district, municipal, and independent school district taxes for county, county school  
15 district, municipal, or independent school district purposes including, but not limited to,  
16 taxes to retire bonded indebtedness.

17 (2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

18 (3) 'In the line of duty' means while on duty and performing services for and receiving  
19 compensation from the law enforcement and fire service agency which employs such  
20 officer or firefighter, while off duty when responding to any situation which would save  
21 a life or preserve the peace, or while preventing or attempting to prevent the commission  
22 of a crime or fire. A peace officer or firefighter who is performing duties for and  
23 receiving compensation from a private employer at the time of such officer's or  
24 firefighter's death shall not be considered in the line of duty unless the officer or  
25 firefighter has left the scope of his or her employment for the private employer for the  
26 direct purpose of enforcing or attempting to enforce fire service or the criminal or traffic

1 laws, preserving or attempting to preserve public order, protecting or attempting to  
2 protect life or property, performing active state service as a member of the Georgia  
3 National Guard, preventing or attempting to prevent crime, detecting or attempting to  
4 detect crime, or investigating or attempting to investigate crime."

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**SECTION 2.**

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