

House Bill 298

By: Representatives Day of the 163rd and Stephens of the 164th

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 revising subsections (a) and (b) 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 law enforcement officer or firefighter may also be in the line of duty
23 while off duty when he or she is responding to any situation which would save a life or
24 preserve the peace or while preventing or attempting to prevent the commission of a
25 crime or fire. However, a law enforcement officer or firefighter who is performing duties
26 for and receiving compensation from a private employer at the time of such officer's or

1 firefighter's death shall not be considered in the line of duty if the officer or firefighter
2 is entitled to workers' compensation benefits from the private employer or the private
3 employer's insurer. In addition, an officer or firefighter shall not be considered in the
4 line of duty if death occurs from suicide, intentionally self-inflicted injuries, natural
5 causes, or while performing routine duties which would not be strenuous or dangerous
6 if performed by ordinary citizens.

7 (b) Each resident of ~~the~~ this state who is the unremarried surviving spouse of a peace
8 officer or firefighter who was killed in the line of duty is granted an exemption on that
9 person's homestead from all ad valorem taxes for the full value of that homestead. Any
10 peace officer or firefighter who dies more than 24 months after the date of the in the line
11 of duty incident allegedly causing the death shall be deemed to have died from natural
12 causes rather than in the line of duty."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.