

Senate Bill 218

By: Senator Tarver of the 22nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for an exemption on the homestead of certain
3 disabled persons for the total value of the homestead; to provide that motor vehicles owned
4 by certain disabled persons shall be exempt from ad valorem taxation; to provide for
5 referenda, applicability, and effective dates; to provide for automatic repeal under certain
6 circumstances; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 Part I

9 SECTION 1.

10 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
11 taxation of property, is amended by revising subsection (a) of Code Section 48-5-41, relating
12 to property exempt from taxation, by striking the word "and" at the end of paragraph (14),
13 by replacing the period with "; and" at the end of paragraph (15), and by adding a new
14 paragraph to read as follows:

15 "(16)(A) The dwelling house and no more than one acre of adjacent land owned by or
16 on behalf of a hemiplegic or paraplegic and used as his or her primary residence or
17 owned by the surviving spouse of any such person so long as he or she received such
18 property in fee or life estate, does not remarry, and continues to use such property as
19 his or her primary residence.

20 (B) As used in this paragraph, the term:

21 (i) 'Hemiplegic' means a person who has paralysis of at least one lateral half of his
22 or her body resulting from injuries to the motor centers of the brain or damage to the
23 brain or nervous system from injury, stroke, trauma, or neurological diseases,
24 including, but not limited to, Parkinson's disease, multiple sclerosis, or amyotrophic
25 lateral sclerosis.

1 (ii) 'Paraplegic' means a person who has lost the use of at least two limbs as a result
 2 of spinal chord injury, stroke, trauma, or neurological diseases, including, but not
 3 limited to, Parkinson's disease, multiple sclerosis, or amyotrophic lateral sclerosis."

4 **SECTION 2.**

5 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
 6 State shall call and conduct an election as provided in this section for the purpose of
 7 submitting Section 1 of this part to the electors of the State of Georgia for approval or
 8 rejection. The Secretary of State shall conduct that election on Tuesday next following the
 9 first Monday in November, 2007. The Secretary of State shall issue the call and conduct that
 10 special election as provided by general law. The Secretary of State shall cause the date and
 11 purpose of the special election to be published in the official organ of each county in the state
 12 once a week for two weeks immediately preceding the date of the referendum. The ballot
 13 shall have written or printed thereon the following:

14 "() YES Shall the Act be approved which grants a homestead exemption from ad
 15 valorem taxation on the full value of real property owned by persons
 16 () NO afflicted by hemiplegia or paraplegia?"

17 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 18 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 19 such question are for approval of the Act, then Section 1 of this part shall become effective
 20 on January 1, 2008, and shall apply to all taxable years beginning on or after that date. If
 21 Section 1 of this part is not so approved or if the election is not conducted as provided in this
 22 section, Section 1 of this part shall not become effective, and this part shall be automatically
 23 repealed on the first day of January immediately following that election date.

24 **Part II**

25 **SECTION 3.**

26 Said chapter is further amended by adding a new Code section to read as follows:

27 "48-5-478.5.

28 (a) As used in this Code section, the term 'nonambulatory permanently disabled person'
 29 means a person who is dependent upon a wheelchair for locomotion.

30 (b) Not more than two motor vehicles owned by or leased solely or jointly to a
 31 nonambulatory permanently disabled person is hereby exempted from all ad valorem taxes
 32 for state, county, municipal, and school purposes."

SECTION 4.

1
2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
3 State shall call and conduct a referendum as provided in this section for the purpose of
4 submitting Section 3 of this part to the electors of the State of Georgia for approval or
5 rejection. The Secretary of State shall conduct that election on the Tuesday next following
6 the first Monday in November, 2007. The Secretary of State shall issue the call and conduct
7 that special election as provided by general law. The Secretary of State shall cause the date
8 and purpose of the election to be published once a week for two weeks immediately
9 preceding the date thereof in the official organ of each county in the state. The ballot shall
10 have written or printed thereon the words:

11 "() YES Shall the Act be approved which provides an exemption from ad valorem

12 () NO taxation on motor vehicles owned or leased by nonambulatory persons?"

13 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
14 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
15 cast on such question are for approval of the Act, then Section 3 of this part shall become
16 effective on January 1, 2008, and shall be applicable to all taxable years beginning on or after
17 that date. If Section 3 of this part is not so approved or if the election is not conducted as
18 provided in this section, Section 3 of this part shall not become effective, and this part shall
19 be automatically repealed on the first day of January immediately following that election
20 date.

SECTION 5.

21
22 All laws and parts of laws in conflict with this Act are repealed.