

Senate Bill 218

By: Senator Tarver of the 22nd

**AS PASSED SENATE**

**A BILL TO BE ENTITLED**

**AN ACT**

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**PART I**

**SECTION 1.**

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

"(16)(A) The dwelling house and no more than one acre of adjacent residential property owned by a hemiplegic or paraplegic and used as his or her primary residence or owned by the spouse of any such person in fee or life estate, does not remarry, and continues to use such property as his or her primary residence.

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

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

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

## **SECTION 2.**

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of State shall call and conduct an election as provided in this section for the purpose of submitting Section 1 of this part to the electors of the State of Georgia for approval or rejection. The Secretary of State shall conduct that election on Tuesday next following the first Monday in November, 2008. The Secretary of State shall issue the call and conduct that special election as provided by general law. The Secretary of State shall cause the date and purpose of the special election to be published in the official organ of each county in the state once a week for two weeks immediately preceding the date of the referendum. The ballot shall have written or printed thereon the following:

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

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, then Section 1 of this part shall become effective on January 1, 2009, and shall apply to all taxable years beginning on or after that date. If Section 1 of this part is not so approved or if the election is not conducted as provided in this section, Section 1 of this part shall not become effective, and this part shall be automatically repealed on the first day of January immediately following that election date.

## **PART II**

## **SECTION 3.**

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

"48-5-478.5.

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

(b) Not more than two motor vehicles owned by or leased solely or jointly to a nonambulatory permanently disabled person is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes, provided that such vehicles are titled in the disabled person's name only, or the title is held jointly by the disabled person and his or her spouse."

**SECTION 4.**

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of State shall call and conduct a referendum as provided in this section for the purpose of submitting Section 3 of this part to the electors of the State of Georgia for approval or rejection. The Secretary of State shall conduct that election on the Tuesday next following the first Monday in November, 2008. The Secretary of State shall issue the call and conduct that special election as provided by general law. The Secretary of State shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of each county in the state. The ballot shall have written or printed thereon the words:

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

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

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, then Section 3 of this part shall become effective on January 1, 2009, and shall be applicable to all taxable years beginning on or after that date. If Section 3 of this part is not so approved or if the election is not conducted as provided in this section, Section 3 of this part shall not become effective, and this part shall be automatically repealed on the first day of January immediately following that election date.

**SECTION 5.**

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