

House Bill 1422 (AS PASSED HOUSE AND SENATE)

By: Representatives Bridges of the 10th, Collins of the 27th, and Jenkins of the 8th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from White County ad valorem taxes
2 other than county school district taxes for educational purposes for persons 65 years and
3 older whose income does not exceed \$15,000.00, approved March 24, 1988 (Ga. L. 1988,
4 p. 4472), so as to change the definition of the term "income"; to provide for a referendum;
5 to provide for effective dates, applicability, and automatic repeal; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act providing a homestead exemption from White County ad valorem taxes other than
10 county school district taxes for educational purposes for persons 65 years and older whose
11 income does not exceed \$15,000.00, approved March 24, 1988 (Ga. L. 1988, p. 4472), is
12 amended by revising paragraph (2) of Section 1 as follows:

13 "(2) 'Income' means gross income from all sources, exclusive of income received as
14 retirement, survivor, or disability benefits under the federal Social Security Act or under
15 any other public or private retirement, disability, or pension system."

16 **SECTION 2.**

17 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
18 superintendent of White County shall call and conduct an election as provided in this section
19 for the purpose of submitting this Act to the electors of White County for approval or
20 rejection. The election superintendent shall conduct that election on the date of the general
21 election in November, 2008, and shall issue the call and conduct that election as provided by
22 general law. The superintendent shall cause the date and purpose of the election to be
23 published once a week for two weeks immediately preceding the date thereof in the official
24 organ of White County. The ballot shall have written or printed thereon the words:

1 " YES Shall the Act be approved which provides that the homestead exemption
 2 from White County ad valorem taxes in an amount up to \$15,000.00 of the
 3 NO homesteads of persons age 65 and older shall henceforth be available to
 4 those whose income does not exceed \$15,000.00, excluding retirement,
 5 survivor, or disability benefits?"

6 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 7 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 8 cast on such question are for approval of the Act, Section 1 shall become of full force and
 9 effect on January 1, 2009, and shall be applicable to that and each subsequent tax year. If
 10 the Act is not so approved or if the election is not conducted as provided in this section, the
 11 remaining sections of this Act shall not become effective and this Act shall be automatically
 12 repealed on the first day of January immediately following that election date. The expense
 13 of such election shall be borne by White County. It shall be the election superintendent's
 14 duty to certify the result thereof to the Secretary of State.

15 **SECTION 3.**

16 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
 17 its approval by the Governor or upon its becoming law without such approval.

18 **SECTION 4.**

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