

House Bill 1186

By: Representatives Roberts of the 154th, Burns of the 157th, Dollar of the 45th, and O`Neal of the 146th

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 ad valorem tax exemption for certain
3 public-private transportation projects; to provide that certain public-private transportation
4 projects shall not constitute special franchises; to provide for a referendum, applicability, and
5 effective dates; to provide for automatic repeal under certain circumstances; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
10 taxation of property, is amended in Code Section 48-5-41, relating to property exempt from
11 ad valorem taxation, by adding a new subparagraph in paragraph (1) of subsection (a) as
12 follows:

13 "(E) Property which qualifies as a public-private transportation project pursuant to
14 Code Section 32-2-80 which property is owned or leased by the state, a state agency,
15 or another governmental entity and which is developed, operated, or held by a private
16 partner shall be considered to be public property within the meaning of this paragraph."

17 **SECTION 2.**

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

19 "48-5-421.1.
20 Any property which is exempt from ad valorem taxation pursuant to subparagraph (a)(1)(E)
21 of Code Section 48-5-41 shall not constitute a special franchise for purposes of this article
22 and shall not be subject to the provisions of this article."

23 **SECTION 3.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
25 State shall call and conduct an election as provided in this section for the purpose of
26 submitting Sections 1 and 2 of this Act to the electors of the State of Georgia for approval
27 or rejection. The Secretary of State shall conduct that election on the date of the November,
28 2010, state-wide general election. The Secretary of State shall issue the call and conduct that
29 special election as provided by general law. The Secretary of State shall cause the date and
30 purpose of the special election to be published in the official organ of each county in the state
31 once a week for two weeks immediately preceding the date of the referendum. The ballot
32 shall have written or printed thereon the following:

33 "() YES Shall the Act be approved which exempts public-private transportation
34 () NO projects from ad valorem taxation and provides that such projects shall not
35 constitute special franchises?"

36 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
37 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
38 such question are for approval of the Act, then Sections 1 and 2 of this Act shall become
39 effective on January 1, 2011, and shall apply to all taxable years beginning on or after that
40 date. If Sections 1 and 2 of this Act are not so approved or if the election is not conducted
41 as provided in this section, Sections 1 and 2 of this Act shall not become effective and this
42 part shall be automatically repealed on the first day of January immediately following that
43 election date.

44 **SECTION 4.**

45 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
46 its approval by the Governor or upon its becoming law without such approval.

47 **SECTION 5.**

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