

House Bill 407

By: Representatives Kaiser of the 59th, Glanton of the 76th, Collins of the 27th, Yates of the 73rd, and Sims of the 169th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-52.1 of the Official Code of Georgia Annotated, relating to an
2 exemption from ad valorem taxation for state, county, municipal, and school purposes of
3 homesteads of unremarried surviving spouses of U.S. servicemembers killed in action, so as
4 to increase the amount of such exemption to the full value of the homestead; to provide for
5 a referendum; to provide for effective dates; to provide for applicability; to provide for
6 automatic repeal under certain circumstances; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 style="text-align:center">**SECTION 1.**

10 Code Section 48-5-52.1 of the Official Code of Georgia Annotated, relating to an exemption
11 from ad valorem taxation for state, county, municipal, and school purposes of homesteads
12 of unremarried surviving spouses of U.S. servicemembers killed in action, is amended by
13 revising subsection (a) as follows:

14 "(a) Any person who is a citizen and resident of Georgia and who is an unremarried
15 surviving spouse of a member of the armed forces of the United States, which member has
16 been killed in or has died as a result of any war or armed conflict in which the armed forces
17 of the United States engaged, whether under United States command or otherwise, shall
18 be granted a homestead exemption from all ad valorem taxation for state, county,
19 municipal, and school purposes in the amount of the ~~greater of \$32,500.00 or the maximum~~
20 ~~amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the~~
21 ~~United States Code, as amended. As of January 1, 1999, the maximum amount which may~~
22 ~~be granted to a disabled veteran under the above-stated federal law is \$43,000.00~~ full value
23 of that homestead. For the purposes of this Code section, the term 'unremarried surviving
24 spouse' of a member of the armed forces includes the unmarried widow or widower of a
25 member of the armed forces who is receiving spousal benefits from the United States
26 Department of Veterans Affairs. The exemption shall be on the homestead which the

27 unremarried surviving spouse owns and actually occupies as a residence and homestead.
 28 In the event such surviving spouse remarries, such person shall cease to be qualified to
 29 continue the exemption under this Code section effective December 31 of the taxable year
 30 in which such person remarries. ~~The value of all property in excess of such exemption~~
 31 ~~granted to such unremarried surviving spouse shall remain subject to taxation."~~

32 **SECTION 2.**

33 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
 34 State shall call and conduct a referendum as provided in this section for the purpose of
 35 submitting this Act to the electors of the State of Georgia for approval or rejection. The
 36 Secretary of State shall conduct that election on the date of the November, 2010, state-wide
 37 general election. The Secretary of State shall cause the date and purpose of the election to
 38 be published once a week for two weeks immediately preceding the date thereof in the
 39 official organ of each county in this state. The ballot shall have written or printed thereon
 40 the words:

41 " YES Shall the Act be approved which provides a homestead exemption for the
 42 full value of the homestead with respect to all ad valorem taxes for the
 43 NO unremarried surviving spouse of a service member who has been killed in
 44 or has died as a result of any war or armed conflict in which the armed
 forces of the United States engaged?"

45 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 46 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 47 such question are for approval of the Act, then Section 1 of this Act shall become effective
 48 on January 1, 2011, and shall be applicable to all taxable years beginning on or after that
 49 date. If Section 1 of this Act is not so approved or if the election is not conducted as
 50 provided in this section, Section 1 of this Act shall not become effective and this Act shall
 51 be automatically repealed on the first day of January immediately following that election
 52 date.

53 **SECTION 3.**

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

56 **SECTION 4.**

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