

House Bill 660

By: Representatives Smith of the 129<sup>th</sup>, Taylor of the 173<sup>rd</sup>, Harden of the 28<sup>th</sup>, and Baker of the 78<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of conservation use property, so as to provide for certain activities which  
3 shall not constitute a breach of a covenant to maintain the property in conservation use; to  
4 provide that operation of a commercial hunting preserve shall not constitute a breach; to  
5 provide that operation of a choose-and-cut Christmas tree farm shall not constitute a breach;  
6 to provide for related matters; to provide for an effective date and applicability; to repeal  
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

10 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to ad valorem  
11 taxation of conservation use property, is amended in subsection (p) by striking the word "or"  
12 at the end of paragraph (6); replacing the period at the end of paragraph (7) with ";"; and by  
13 adding new paragraphs (8) and (9) to read as follows:

14 "(8) The operation of a commercial hunting preserve, which may include facilities for  
15 sporting days, on all or part of the property subject to the covenant; or

16 (9) The operation of a choose-and-cut Christmas tree farm on all or part of the property  
17 subject to the covenant."

18 SECTION 2.

19 This Act shall become effective upon its approval by the Governor or upon its becoming law  
20 without such approval and shall apply with respect to previously executed covenants as well  
21 as those executed on or after such effective date.

22 SECTION 3.

23 All laws and parts of laws in conflict with this Act are repealed.