

House Bill 679

By: Representatives Cheokas of the 138<sup>th</sup>, Shaw of the 176<sup>th</sup>, Dickey of the 140<sup>th</sup>, McCall of the 33<sup>rd</sup>, Roberts of the 155<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to exemptions from ad valorem taxation, so as to provide that, subject  
3 to referendum approval, all crop dusters shall be exempt from all ad valorem taxation; to  
4 provide for a referendum election with respect to effectiveness; to repeal conflicting laws;  
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
9 relating to exemptions from ad valorem taxation, is amended by adding a new Code section  
10 to read as follows:

11 "48-5-41.3.

12 Crop dusters shall be exempt from all ad valorem taxation in this state."

13 **SECTION 2.**

14 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of  
15 State shall call and conduct an election as provided in this section for the purpose of  
16 submitting Section 1 of this Act to the electors of the State of Georgia for approval or  
17 rejection. The Secretary of State shall conduct that election on the date of the November,  
18 2014, state-wide general election. The Secretary of State shall issue the call and conduct that  
19 special election as provided by general law. The Secretary of State shall cause the date and  
20 purpose of the special election to be published in the official organ of each county in this  
21 state once a week for two weeks immediately preceding the date of the referendum. The  
22 ballot shall have written or printed thereon the following:

23 "( ) YES Shall the Act be approved which grants an exemption from all ad valorem

24 ( ) NO taxation for crop dusters?"

25 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
26 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
27 such question are for approval of the Act, then Section 1 of this Act shall become effective  
28 on January 1, 2015, and shall apply to all taxable years beginning on or after that date. If  
29 Section 1 of this Act is not so approved or if the election is not conducted as provided in this  
30 section, Section 1 of this Act shall not become effective.

31

**SECTION 3.**

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