

House Bill 821

By: Representatives Benton of the 31st, McCall of the 33rd, Roberts of the 155th, England of the 116th, and Burns of the 159th

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 bona fide conservation use property, so as to provide that operation of
3 a skeet shooting range shall not constitute another type of business for qualification as
4 conservation use property for current use assessment; to provide for an effective date; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to ad valorem
9 taxation of bona fide conservation use property, is amended by revising paragraph (1) of
10 subsection (b) as follows:

11 "(1) When one-half or more of the area of a single tract of real property is used for a
12 qualifying purpose, then such tract shall be considered as used for such qualifying
13 purpose unless some other type of business is being operated on the unused portion;
14 provided, however, that such unused portion ~~must~~ shall be minimally managed so that it
15 does not contribute significantly to erosion or other environmental or conservation
16 problems. The lease of hunting rights or the use of the property for hunting purposes shall
17 not constitute another type of business. Operation of a skeet shooting range, whether for
18 profit or not, shall not constitute another type of business. The charging of admission for
19 use of the property for fishing purposes shall not constitute another type of business;"

20 **SECTION 2.**

21 This Act shall become effective on January 1, 2015, and shall apply to all tax years beginning
22 on or after that date.

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.