

House Bill 959

By: Representatives McCall of the 33rd, Burns of the 159th, Roberts of the 155th, Nimmer of the 178th, and Watson of the 172nd

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 forestry
3 equipment; to provide for a state-wide referendum; to provide for an effective date; to
4 provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
9 taxation of property, is amended by adding a new Code section to read as follows:

10 "48-5-41.3.

11 All off-road equipment and related attachments which are sold to or used by persons
12 engaged primarily in the growing or harvesting of timber and which are used exclusively
13 in site preparation or planting, cultivating, or harvesting timber shall be exempt from all
14 ad valorem property taxes in this state. Equipment used in growing or harvesting timber
15 shall include all off-road equipment and related attachments used in every forestry
16 procedure starting with the severing of a tree from the ground until and including the point
17 at which the tree or its parts in any form has been loaded in the field in or on a truck or
18 other vehicle for transport to the place of use. Such off-road equipment shall include, but
19 not be limited to, skidders, feller bunchers, debarkers, delimiters, chip harvesters,
20 tub-grinders, woods cutters, chippers of all types, loaders of all types, dozers, mid-motor
21 graders, and the related attachments."

22 **SECTION 2.**

23 The Secretary of State shall call and conduct a referendum for the approval or disapproval
24 of Section 1 of this Act on the date of and in conjunction with the November, 2014, general
25 election. The Secretary of State shall issue the call and conduct that special election as

26 provided by general law. The Secretary of State shall cause the date and purpose of the
27 referendum to be published in the official organ of each county in this state once at least 60
28 days prior to the date of the referendum and once a week for two weeks immediately
29 preceding the date of the referendum. The ballot shall have written thereon the following:

30 " YES Shall the Act be approved that creates an exemption from ad valorem
31 taxation for all equipment and related attachments which are sold to or used
32 NO by persons engaged primarily in the growing or harvesting of timber ?"

33 All persons desiring to vote for approval of this Act shall vote "Yes," and those persons
34 desiring to vote for disapproval of this Act shall vote "No." If more than one-half of the
35 votes cast on such question are for approval of this Act, then Section 1 of this Act shall
36 become effective on January 1, 2015, and shall apply to all tax years beginning on or after
37 such date; otherwise Section 1 of this Act shall not become effective and shall be
38 automatically repealed on January 1, 2015.

39 **SECTION 3.**

40 This Act shall become effective upon its approval by the Governor or upon its becoming law
41 without such approval; provided, however, that if Section 1 of this Act does not become
42 effective and is automatically repealed pursuant to Section 2 of this Act, then Section 2 of
43 this Act shall also not become effective and shall be automatically repealed on January 1,
44 2015.

45 **SECTION 4.**

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