

House Bill 596

By: Representatives Jacobs of the 80th, Taylor of the 79th, Kendrick of the 93rd, Holcomb of the 81st, Mitchell of the 88th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing for a homestead exemption from certain DeKalb County ad
2 valorem taxes for county purposes in an amount equal to the amount by which the current
3 year assessed value of a homestead exceeds the base year assessed value of such homestead,
4 approved May 5, 2006 (Ga. L. 2006, p. 4636), as amended, so as to modify the time
5 limitation on such exemption; to provide for a referendum, effective dates, and automatic
6 repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 An Act providing for a homestead exemption from certain DeKalb County ad valorem taxes
10 for county purposes in an amount equal to the amount by which the current year assessed
11 value of a homestead exceeds the base year assessed value of such homestead, approved
12 May 5, 2006 (Ga. L. 2006, p. 4636), as amended, is amended by revising subsection (f) of
13 Section 1 as follows:

14 "(f)(1) Except as provided in paragraph (2) of this subsection, the exemption granted by
15 subsection (b) of this section shall apply only to taxable years 2007 through 2021. Except
16 as provided in paragraph (2) of this subsection, unless renewed or extended by
17 subsequent Act of the General Assembly, the exemption granted by subsection (b) of this
18 section shall not apply to taxable year 2022 or any subsequent taxable year.

19 (2) If the General Assembly enacts an equalized homestead option sales and use tax and
20 such tax is placed into effect in DeKalb County during the period the exemption granted
21 by subsection (b) of this section is in effect, the exemption granted by subsection (b) of
22 this section shall be tolled for as long as the equalized homestead option sales and use tax
23 is in effect. Upon the cessation of the collection of the equalized homestead option sales
24 and use tax, the exemption granted by subsection (b) of this section shall resume for the
25 number of years that remained in the period set forth in paragraph (1) of this subsection
26 at the time of the imposition of the equalized homestead option sales and use tax."

27

SECTION 2.

28 Provided that the General Assembly enacts an equalized homestead option sales and use tax
 29 in its 2015-2016 biennial session, the election superintendent of DeKalb County shall call
 30 and conduct an election as provided in this section for the purpose of submitting this Act to
 31 the electors of DeKalb County for approval or rejection. If the General Assembly does not
 32 enact an equalized homestead option sales and use tax in its 2015-2016 biennial session, no
 33 such election shall be held. If such election is held, the election superintendent shall conduct
 34 such election on the Tuesday next following the first Monday in November, 2016. The
 35 election superintendent shall issue the call and conduct such election as provided by general
 36 law. The election superintendent shall cause the date and purpose of the election to be
 37 published once a week for two weeks immediately preceding the date thereof in the official
 38 organ of DeKalb County. The ballot shall have written or printed thereon the words:

39 "() YES Shall the Act be approved which amends the homestead exemption from
 40 () NO DeKalb County ad valorem taxes for county purposes in an amount equal to
 41 the amount by which the current year assessed value of a homestead exceeds
 42 the base year assessed value of such homestead by modifying the time
 43 limitation on such exemption?"

44 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 45 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 46 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 47 effect on January 1, 2017, and shall apply to all taxable years beginning on or after that date.
 48 If the Act is not so approved or if the General Assembly does not enact an equalized
 49 homestead option sales and use tax in its 2015-2016 biennial session, Section 1 of this Act
 50 shall not become effective and this Act shall be automatically repealed on the first day of
 51 January immediately following such election date. The expense of such election shall be
 52 borne by DeKalb County. It shall be the duty of the election superintendent of DeKalb
 53 County to certify the results thereof to the Secretary of State.

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SECTION 3.

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

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SECTION 4.

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