

House Bill 766

By: Representatives Beskin of the 54th, Quick of the 117th, Powell of the 171st, Kendrick of the 93rd, Willard of the 51st, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to
2 definitions for property tax exemptions and deferral, so as to revise a definition to include
3 any spouse; to provide for a referendum, effective dates, and automatic repeal; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions for
8 property tax exemptions and deferral, is amended by revising subparagraph (E) of paragraph
9 (3) as follows:

10 "(E) Where a ~~husband or wife~~ married person occupies a dwelling and the title of the
11 homestead is in the name of ~~the wife~~ his or her spouse;"

12 SECTION 2.

13 The Secretary of State shall call and conduct an election as provided in this section for the
14 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
15 Secretary of State shall conduct that election on the date of the November, 2016, state-wide
16 general election and shall issue the call and conduct that election as provided by general law.
17 The Secretary of State shall cause the date and purpose of the election to be published once
18 a week for two weeks immediately preceding the date thereof in the official organ of each
19 county in the state. The ballot shall have written or printed thereon the words:

20 "() YES Shall the Act be approved which provides that a homestead exemption
21 applies for a dwelling occupied by a married couple regardless of which
22 () NO spouse holds the title of the homestead in his or her name?"

23 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
24 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
25 such question are for approval of the Act, Section 1 of this Act shall become of full force and

26 effect on January 1, 2017. If the Act is not so approved or if the election is not conducted
27 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
28 be automatically repealed on the first day of January immediately following that election
29 date. It shall be the duty of each county election superintendent to certify the results thereof
30 to the Secretary of State.

31 **SECTION 3.**

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

34 **SECTION 4.**

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