

## House Bill 766

By: Representatives Beskin of the 54<sup>th</sup>, Quick of the 117<sup>th</sup>, Powell of the 171<sup>st</sup>, Kendrick of the 93<sup>rd</sup>, Willard of the 51<sup>st</sup>, 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28 be automatically repealed on the first day of January immediately following that election  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.

### 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.

## SECTION 4.

35 All laws and parts of laws in conflict with this Act are repealed.