

House Bill 809

By: Representatives Frye of the 118th, Alexander of the 66th, Smith of the 41st, Trammell of the 132nd, Cantrell of the 22nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to property tax exemptions, so as to provide an exemption from ad
3 valorem taxation for certain housing furnished by a nonprofit organization to physically
4 disabled persons; to provide for procedures, conditions, and limitations; to provide for a
5 referendum; to provide for a contingent effective date; to provide for automatic repeal under
6 certain circumstances; to provide for applicability; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

10 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
11 relating to property tax exemptions, is amended by revising paragraph (13) of subsection (a)
12 of Code section 48-5-41 as follows:

13 "(13)(A) All property of any nonprofit home for the mentally or physically disabled
14 used in connection with its operation when the home for the mentally or physically
15 disabled has no stockholders and no income or profit which is distributed to or for the
16 benefit of any private person and when the home is qualified as an exempt organization
17 under the United States Internal Revenue Code of 1954, Section 501(c)(3), as amended,
18 and Code Section 48-7-25, and is subject to the laws of this state regulating nonprofit
19 and charitable corporations.

20 (B) Property exempted by this paragraph shall not include property of a home for the
21 mentally or physically disabled held primarily for investment purposes or used for
22 purposes unrelated to the providing of residential or health care to the mentally or
23 physically disabled;"

24 **SECTION 2.**

25 The Secretary of State shall call and conduct an election as provided in this section for the
 26 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
 27 Secretary of State shall conduct such election on the Tuesday next following the first
 28 Monday in November, 2016, and shall issue the call and conduct that election as provided
 29 by general law. The Secretary of State shall cause the date and purpose of the election to be
 30 published once a week for two weeks immediately preceding the date thereof in the official
 31 organ of each county in the state. The ballot shall have written or printed thereon the words:

32 "() YES Shall the Act be approved which provides an exemption from ad valorem
 33 () NO taxation for certain housing furnished by a nonprofit organization to the
 34 mentally or physically disabled used in connection with its operation?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 36 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 37 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 38 effect on January 1, 2017, and shall be applicable to all tax years beginning on or after such
 39 date. If the Act is not so approved or if the election is not conducted as provided in this
 40 section, Section 1 of this Act shall not become effective, and this Act shall be automatically
 41 repealed on the first day of January immediately following that election date. It shall be the
 42 duty of each county election superintendent to certify the result thereof to the Secretary of
 43 State.

44 **SECTION 3.**

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

47 **SECTION 4.**

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