

The House Committee on Ways and Means offers the following substitute to HB 793:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to
2 property exempt from taxation, so as to revise the definition of fraternal benefit association;
3 to provide for related matters; to provide for an effective date and applicability; 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 48-5-41 of the Official Code of Georgia Annotated, relating to property exempt
8 from taxation, is amended by revising paragraph (15) of subsection (a) as follows:

9 "(15) Property that is owned by ~~an~~ a historical fraternal benefit association and which is
10 used exclusively for charitable, fraternal, and benevolent purposes. As used in this
11 paragraph, 'fraternal benefit association' means any organization qualified as an exempt
12 organization under the United States Internal Revenue Code of 1954, ~~Section~~
13 Sections 501(c)(8) and 501(c)(10), as amended, where such organization has a
14 representative form of government and a lodge system with a ritualistic form of work for
15 the meeting of its chapters or other subordinate bodies and whose founding organization
16 received its charter from the General Assembly of Georgia ~~prior to January 1, 1880~~ 125
17 or more years ago."

18 **SECTION 2.**

19 This Act shall become effective on January 1, 2017, and shall apply to all taxable years
20 beginning on or after such date.

21 **SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.