

House Bill 209

By: Representatives Hawkins of the 27<sup>th</sup>, Clark of the 98<sup>th</sup>, Meadows of the 5<sup>th</sup>, Smyre of the 135<sup>th</sup>, Hitchens of the 161<sup>st</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to  
2 homestead exemption by qualified disabled veterans, filing requirements, periodic  
3 substantiation of eligibility, and persons eligible without application, so as to provide that  
4 certain disabled veterans shall be issued refunds of certain ad valorem taxes paid during  
5 certain periods of time when such disabled veterans receive final determinations of disability  
6 containing retroactive periods of eligibility; to provide a short title; to repeal conflicting laws;  
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 style="text-align:center">**SECTION 1.**

10 This Act shall be known and may be cited as the "Russell D. Rego USMC Act."

11 style="text-align:center">**SECTION 2.**

12 Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to homestead  
13 exemption by qualified disabled veterans, filing requirements, periodic substantiation of  
14 eligibility, and persons eligible without application, is amended by adding a new subsection  
15 to read as follows:

16 "(g)(1) If a disabled veteran receives a final determination of disability from the United  
17 States Department of Veterans Affairs containing a retroactive period of eligibility, such  
18 disabled veteran shall be entitled to a refund of all ad valorem taxes paid during such  
19 period if he or she would have otherwise been exempt from such taxes pursuant to this  
20 Code section.

21 (2) Upon application, each county and municipality shall consider all taxes paid by such  
22 disabled veteran under the circumstances provided in paragraph (1) of this subsection to  
23 be voluntarily or involuntarily overpaid and shall refund such taxes to such disabled  
24 veteran in accordance with Code Section 48-5-380. Such accord shall include, but not  
25 be limited to, the time limits imposed on refunds of taxes."

26

**SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.