

House Bill 104

By: Representatives Watson of the 172nd, Powell of the 171st, McCall of the 33rd, Meeks of the 178th, and Pirkle of the 155th

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 exempt traps, bait, lure, pesticides,
3 or trapping supplies that are held in inventory by an organization that maintains exempt
4 status under Section 501(c)(5) of the Internal Revenue Code to be used in this state for the
5 purpose of eradicating boll weevils or preventing the reinfestation of eradicated areas; to
6 provide for a referendum; to provide for effective dates, applicability, and automatic repeal;
7 to provide for compliance with constitutional requirements; to provide for related matters;
8 to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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 in Code Section 48-5-41, relating to property
12 exempt from ad valorem taxation, by deleting "and" at the end of paragraph (14), by
13 replacing the period with "; and" at the end of paragraph (15), and by adding a new paragraph
14 to read as follows:
15

16 "(16) Traps, bait, lure, pesticides, or trapping supplies that are held in inventory by an
17 organization that maintains exempt status under Section 501(c)(5) of the Internal
18 Revenue Code to be used in this state for the purpose of eradicating boll weevils or
19 preventing the reinfestation of eradicated areas."

SECTION 2.

20 The Secretary of State shall call and conduct an election as provided in this section for the
21 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
22 Secretary of State shall conduct such election on the Tuesday next following the first
23 Monday in November, 2020, and shall issue the call and conduct that election as provided
24 by general law. The Secretary of State shall cause the date and purpose of the election to be
25

26 published once a week for two weeks immediately preceding the date thereof in the official
 27 organ of each county in the state. The ballot shall have written or printed thereon the words:

28 " YES Shall the Act be approved which provides an exemption from ad valorem
 29 NO taxes on traps, bait, lure, pesticides, or trapping supplies that are held in
 30 inventory by an organization that maintains exempt status under Section
 31 501(c)(5) of the Internal Revenue Code to be used in this state for the
 32 purpose of eradicating boll weevils or preventing the reinfestation of
 33 eradicated areas?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 36 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 37 effect on January 1, 2021, and shall be applicable to all tax years beginning on or after such
 38 date. If the Act is not so approved or if the election is not conducted as provided in this
 39 section, Section 1 of this Act shall not become effective, and this Act shall be automatically
 40 repealed on the first day of January immediately following that election date. It shall be the
 41 duty of each county election superintendent to certify the result thereof to the Secretary of
 42 State.

43 SECTION 3.

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

46 SECTION 4.

47 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
 48 Constitution of the State of Georgia, Section 1 of this Act shall not become law unless it
 49 receives the requisite two-thirds' majority vote in both the Senate and the House of
 50 Representatives.

51 SECTION 5.

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