

House Bill 372

By: Representatives Drenner of the 85th and Henson of the 86th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to property tax exemptions and deferral, so as to provide for a homestead exemption
3 from all ad valorem taxes for state, county, municipal, or school purposes for unremarried
4 surviving spouses of emergency medical technicians or highway emergency response
5 operators killed in the line of duty; to specify the terms and conditions of the exemption and
6 the procedures relating thereto; to provide for applicability; to provide for related matters;
7 to provide for compliance with constitutional requirements; to provide for a referendum,
8 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

11 Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
12 property tax exemptions and deferral, is amended by adding a new Code section to read as
13 follows:

14 "48-5-48.8.

15 (a) As used in this Code section, the term:

16 (1) 'Ad valorem taxes' means all state ad valorem taxes and all county, county school
17 district, municipal, and independent school district taxes for county, county school
18 district, municipal, or independent school district purposes, including, but not limited to,
19 taxes to retire bonded indebtedness.

20 (2) 'Emergency medical technician' shall have the same meaning as provided for in Code
21 Section 31-11-49.

22 (3) 'Highway emergency response operator' shall have the same meaning as provided for
23 in Code Section 16-5-19.

24 (4) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

25 (b) Each resident of the state who is the unremarried surviving spouse of an emergency
26 medical technician or a highway emergency response operator who was killed in the line

27 of duty is granted an exemption on that person's homestead from all ad valorem taxes for
 28 the full value of that homestead.

29 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
 30 Code section unless the person or person's agent files an affidavit with the tax
 31 commissioner of the county in which that person resides giving such information relative
 32 to receiving such exemption as will enable the tax commissioner to make a determination
 33 as to whether such person is entitled to such exemption. The tax commissioner shall
 34 provide affidavit forms for this purpose and shall require such information as may be
 35 necessary to determine the initial and continuing eligibility of the applicant for the
 36 exemption.

37 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1.
 38 The exemption shall be automatically renewed from year to year so long as the applicant
 39 occupies the residence as a homestead. After a person has filed the proper affidavit as
 40 provided in subsection (c) of this Code section, it shall not be necessary to make
 41 application and file such affidavit thereafter for any year and the exemption shall continue
 42 to be allowed to such person. It shall be the duty of any person granted the homestead
 43 exemption under this Code section to notify the tax commissioner or the designee thereof
 44 in the event such person for any reason becomes ineligible for the exemption.

45 (e) The exemption granted by this Code section shall be in lieu of and not in addition to
 46 any other homestead exemption from ad valorem taxes.

47 (f) The exemption granted by this Code section shall apply to all taxable years beginning
 48 on or after January 1, 2021."

49 **SECTION 2.**

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

53 **SECTION 3.**

54 The Secretary of State shall call and conduct an election as provided in this section for the
 55 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
 56 Secretary of State shall conduct that election on the Tuesday after the first Monday in
 57 November, 2020, and shall issue the call and conduct that election as provided by general
 58 law. The Secretary of State shall cause the date and purpose of the election to be published
 59 once a week for two weeks immediately preceding the date thereof in the official organ of
 60 each county in the state. The ballot shall have written or printed thereon the words:

