

Senate Bill 275

By: Senator Jackson of the 2nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to
2 disabled veterans and blind persons engaged in peddling, operating businesses, or practicing
3 professions, so as to expand applicability to all veterans and their spouses; to remove
4 provisions related only to disabled veterans; to remove provisions limiting applicability to
5 veterans who are not liable for the payment of state income taxes; to provide for related
6 matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to disabled
10 veterans and blind persons engaged in peddling, operating businesses, or practicing
11 professions, is amended by revising Code Section 43-12-1, relating to exemption from
12 payment of occupation tax, administrative fee, or regulatory fee, as follows:

13 "43-12-1.

14 Subject to the limitations provided in this chapter, the following classes of persons may
15 peddle, conduct business, or practice the professions and semiprofessions in any county or
16 municipality in this state without paying an occupation tax, administrative fee, or
17 regulatory fee for the privilege of so doing, provided such person receives a certificate of
18 exemption issued by the commissioner of veterans service:

19 (1) ~~Any disabled veteran of any war or armed conflict in which any branch of the armed~~
20 ~~forces of the United States engaged, whether under United States command or otherwise;~~

21 ~~(2) Any blind person; or~~

22 ~~(3)(2) Any veteran of peace-time service in the United States armed forces who has a~~
23 ~~physical disability incurred during the period of such service; or~~

24 (3) The spouse of any veteran of the United States armed forces."

25

SECTION 2.

26 Said chapter is further amended by revising Code Section 43-12-2, relating to qualifications
27 and proof of blindness or disability, as follows:

28 "43-12-2.

29 (a) No person shall be entitled to an exemption from occupation taxes, administrative fees,
30 or regulatory fees which would otherwise be required to peddle, conduct business, or
31 practice the professions or semiprofessions under this chapter until it has been made to
32 appear to the issuing authority that the person making application therefor is a qualifying
33 resident of this state and that the income of any such blind person is such that he or she is
34 not liable for the payment of state income taxes.

35 (b) Blind persons must furnish satisfactory proof of their blindness to the issuing authority.

36 (c) ~~A war veteran must furnish satisfactory proof that he or she has a physical disability~~
37 ~~which is disabling to the extent of 10 percent or more; that his or her service in the armed~~
38 ~~forces of the United States was terminated under conditions other than dishonorable; and~~
39 ~~that his or her service or some part thereof was rendered during a war period as defined by~~
40 ~~an act of the Congress of the United States, approved March 20, 1933, entitled 'An Act to~~
41 ~~Maintain the Credit of the United States,' and commonly known as Public Law No. 2, 73rd~~
42 ~~Congress; or that some part of his or her service was rendered on or after December 7,~~
43 ~~1941, and before December 31, 1946; or that some part of his or her service was rendered~~
44 ~~on or after June 27, 1950, and before January 31, 1955; or that some part of his or her~~
45 ~~service was rendered on or after August 5, 1964, and before May 8, 1975. Proof of such~~
46 ~~10 percent disability shall be established upon the written certificate of two physicians as~~
47 ~~to such disability, or by a letter or other written evidence from the United States~~
48 ~~Department of Veterans Affairs or the Department of Veterans Service stating the degree~~
49 ~~of disability, or by written evidence from the branch of the armed forces of the United~~
50 ~~States in which such veteran served.~~

51 (d) A veteran of peace-time service in the United States armed forces, or his or her spouse,
52 must furnish proof that he or she has a physical disability to the extent of 25 percent or
53 more incurred in the line of duty during the period of such service by a letter or other
54 evidence from the United States Department of Veterans Affairs or the Department of
55 Veterans Service stating the degree of disability or by written evidence from the branch of
56 the armed forces of the United States in which such veteran served and that his or her said
57 veteran's service in the armed forces of the United States was terminated under conditions
58 other than dishonorable."

59

SECTION 3.

60 Said chapter is further amended by revising Code Section 43-12-3, relating to application for
61 certificates of eligibility and ten-year period of validity, as follows:

62 "43-12-3.

63 All persons within the groups enumerated in Code Section 43-12-1 seeking a certificate of
64 exemption from the payment of occupation taxes, administrative fees, or regulatory fees
65 for peddling, conducting a business, or practicing a profession or semiprofession must first
66 make application to the judge of the probate court of the county in which he or she resides
67 for a certificate of eligibility. Each blind applicant shall make an affidavit before the judge
68 of the probate court that he or she is not subject to payment of any income taxes to this
69 state. Upon receipt of the evidence required in Code Section 43-12-2 and the execution of
70 ~~the~~ any affidavit required by this Code section, the judge of the probate court shall issue
71 a certificate of eligibility stating that the applicant has furnished the proof required for the
72 issuance of a certificate of exemption required by the commissioner of veterans service.
73 Such certificate of eligibility shall be valid for a period of ten years from the date of issue."

74

SECTION 4.

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