

House Bill 775

By: Representative Mitchell of the 88th

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 ad valorem taxes for state, county, municipal, or school purposes for deployed service
4 members in an amount proportional to the period of deployment during the preceding
5 calendar year; to provide for a definition; to specify the terms and conditions of the
6 exemption and the procedures relating thereto; to provide for applicability; to provide for
7 related matters; to provide for compliance with constitutional requirements; to provide for
8 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

15 "48-5-47.2.

16 (a) For purposes of this Code section, the term 'service member' means an active duty
17 member of the regular or reserve component of the United States armed forces, the United
18 States Coast Guard, the Georgia National Guard, or the Georgia Air National Guard on
19 ordered federal duty for a period of 90 days or longer.

20 (b)(1) The exemption granted by this Code section shall be in addition to and not in lieu
21 of any other homestead exemption.

22 (2) The exemption granted by this Code section is available to service members who
23 were deployed during the preceding calendar year on active duty outside the continental
24 United States, Alaska, or Hawaii in support of any military operation, including any
25 subordinate operation to any such military operation.

26 (3) The amount of the exemption granted by this Code section shall be equal to the
 27 taxable value of the homestead of the service member on January 1 of the year in which
 28 the exemption is sought multiplied by the number of days that the service member was
 29 on a qualifying deployment in the preceding calendar year and divided by the number of
 30 days in that year.

31 (c) The commissioner shall provide application forms for the exemption granted by this
 32 Code section which shall require such information as may be necessary to determine the
 33 eligibility of the owner for the exemption. A person shall not receive the homestead
 34 exemption granted by subsection (b) of this Code section unless the person or person's
 35 agent files an application with the tax commissioner of the county."

36 **SECTION 2.**

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

40 **SECTION 3.**

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

48 "() YES Shall the Act be approved which provides to deployed military service
 49 () NO members a homestead exemption from ad valorem taxes for state, county,
 50 municipal, or school purposes in an amount equal to the taxable value of the
 51 homestead of the service member on January 1 of the year in which the
 52 exemption is sought multiplied by the number of days that the service
 53 member was on a qualifying deployment in the preceding calendar year and
 54 divided by the number of days in that year?"

55 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 56 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 57 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 58 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
 59 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
 60 be automatically repealed on the first day of January immediately following that election

61 date. It shall be the duty of each county election superintendent to certify the results thereof
62 to the Secretary of State.

63 **SECTION 4.**

64 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
65 its approval by the Governor or upon its becoming law without such approval.

66 **SECTION 5.**

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