

House Bill 974

By: Representatives Lumsden of the 12<sup>th</sup>, McCall of the 33<sup>rd</sup>, Watson of the 172<sup>nd</sup>, Pirkle of the 155<sup>th</sup>, and Jasperse of the 11<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to  
2 property exempt from ad valorem taxation, so as to exempt from ad valorem taxation 40  
3 percent of the fair market value of property used exclusively for feeding, breeding, or  
4 managing poultry and which lies within a tract of land covenanted as bona fide conservation  
5 use property; to provide for related matters; to provide for a referendum; to provide for  
6 effective dates, applicability, and automatic repeal; to provide for compliance with  
7 constitutional requirements; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to property exempt  
11 from ad valorem taxation, is amended by adding a new subsection to read as follows:

12 "(a.1) Any portion of real property and any tangible property permanently affixed to it  
13 which are used exclusively for feeding, breeding, or managing poultry within a tract of land  
14 covenanted as bona fide conservation use property pursuant to Article VII, Section I,  
15 Paragraph III(e) of the Constitution shall be exempt from ad valorem taxation on 40  
16 percent of its fair market value."

17 **SECTION 2.**

18 The Secretary of State shall call and conduct an election as provided in this section for the  
19 purpose of submitting this Act to the electors of the entire state for approval or rejection. The  
20 Secretary of State shall conduct such election on the Tuesday next following the first  
21 Monday in November, 2020, and shall issue the call and conduct that election as provided  
22 by general law. The Secretary of State shall cause the date and purpose of the election to be  
23 published once a week for two weeks immediately preceding the date thereof in the official  
24 organ of each county in the state. The ballot shall have written or printed thereon the words:

