The House Committee on Ways and Means offers the following substitute to HB 871:

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to homestead exemption by qualified disabled veteran, filing requirements, periodic substantiation of eligibility, persons eligible without application, and retroactive award, so as to extend a homestead exemption for unremarried surviving spouses or minor children of a disabled veteran to include any future homestead; to clarify language; to provide for related matters; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, and automatic repeal; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to homestead exemption by qualified disabled veteran, filing requirements, periodic substantiation of eligibility, persons eligible without application, and retroactive award, is amended by revising subsections (b) and (d) and paragraph (1) of subsection (g) and repealing subsection (b.1) as follows:

"(b)(1) Each ~~Any~~ disabled veteran ~~as defined in any paragraph of subsection (a) of this Code section who is a citizen and resident of Georgia~~ is granted an exemption of the greater of $32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on his or her homestead which such veteran owns and ~~actually~~ occupies as a residence and homestead, such exemption being from all ad valorem taxation for state, county, municipal, and school purposes. ~~As of January 1, 2004, the maximum amount which may be granted to a disabled veteran under the above-stated federal law is $50,000.00. The value of all property in excess of the exempted amount cited above shall remain subject to taxation.~~

(2) The unremarried surviving spouse or minor children of any ~~such~~ disabled veteran ~~as defined in this Code section~~ entitled to an exemption pursuant to paragraph (1) of this subsection shall also be entitled to an exemption of the greater of $32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on ~~the~~ a homestead so long as the unremarried surviving spouse or minor children ~~continue actually to~~ own and occupy ~~the~~ such home as a residence and homestead, such exemption being from all ad valorem taxation for state, county, municipal, and school purposes. ~~As of January 1, 2004, the maximum amount which may be granted to the unremarried surviving spouse or minor children of any such disabled veteran under the above-stated federal law is $50,000.00.~~

(3) The value of all property in excess of ~~such~~ an exemption granted ~~to such unremarried surviving spouse or minor children~~ pursuant to this Code section shall remain subject to taxation.

(4) In no event shall more than one person be allowed a homestead exemption under this Code section on the basis of any one disabled veteran."

"(d)(1) Each disabled veteran shall file for the exemption ~~only once~~ in the county of his or her residence. Once filed, the exemption shall automatically be renewed from year to

year, except as provided in subsection (e) of this Code section. Such exemption shall be extended to ~~the~~ such disabled veteran's unremarried surviving spouse or minor children ~~at the time of his~~ on the death of such disabled veteran so long as ~~they~~ such unremarried surviving spouse or minor children continue to own and occupy the home as a residence and homestead. ~~In the event~~ If a disabled veteran who ~~would otherwise be~~ is entitled to ~~the~~ an exemption pursuant to this Code section dies or becomes incapacitated ~~to the extent that he or she~~ and cannot personally file for such exemption, ~~the~~ such disabled veteran's spouse, ~~the~~ unremarried surviving spouse, or ~~the~~ minor children ~~at the time of the disabled veteran's death~~ may file for the exemption, and such exemption ~~may~~ shall be granted as if the disabled veteran had made personal application therefor.

(2) If the unremarried surviving spouse or minor children, who are entitled to the exemption granted under paragraph (2) of subsection (b) of this Code section, own and occupy a new homestead, such unremarried surviving spouse or minor children shall file for the exemption in the county containing the new homestead. Once filed, the exemption shall be renewed from year to year automatically, except as provided in subsection (e) of this Code section."

"(g)(1) If a disabled veteran receives a final determination of disability from the United States Department of Veterans Affairs containing a retroactive period of eligibility, such disabled veteran or his or her surviving unremarried spouse or minor children shall be entitled to a refund of the ad valorem taxes paid during such period in the amount that he or she or his or her surviving unremarried spouse or minor children would have ~~otherwise~~ been exempt from ~~such taxes~~ paying pursuant to this Code section, provided that the refund shall only be for the three tax years preceding his or her or his or her surviving unremarried spouse's or minor children's application for the homestead exemption permitted by this Code section."

SECTION 2.

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

SECTION 3.

The Secretary of State shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the entire state for approval or rejection. The Secretary of State shall conduct such election on November 5, 2024, and shall issue the call and conduct such election as provided by general law. The Secretary of State shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of each county in the state. The ballot shall have written or printed thereon the words:

"( ) YES Do you approve the Act that extends a homestead exemption for qualified
( ) NO disabled veterans to their surviving spouses or minor children?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following such election date. It shall be the duty of each county election superintendent to certify the results thereof to the Secretary of State.

SECTION 4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval and shall be applicable to all taxable years beginning on or after January 1, 2025.

SECTION 5.

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