

Senate Bill 129

By: Senators Albers of the 56th, Payne of the 54th, Brass of the 6th, Harbison of the 15th,
Still of the 48th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to property tax exemptions, so as to increase the amount of a state-wide
3 homestead exemption for certain totally disabled veterans; to create new state-wide
4 homestead exemptions for certain partially disabled veterans and partially or totally disabled
5 first responders; to provide for definitions; to provide for related matters; to provide for
6 compliance with constitutional requirements; to provide for a short title; to provide for a
7 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 This Act shall be known and may be cited as the "Georgia Supporting Those Who Sacrificed
12 for Service Act."

13

SECTION 2.

14 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
15 relating to property tax exemptions, is amended in Code Section 48-5-48, relating to
16 homestead exemption for qualified disabled veterans, by revising subsection (b) as follows:

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

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

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SECTION 3.

39 Said part is further amended by adding two new Code sections to read as follows:

40 "48-5-48.8.

41 (a) As used in this Code section, the term 'partially disabled veteran' means any veteran
42 who is a citizen and a resident of this state, who was discharged under honorable
43 conditions, and who has been adjudicated by the United States Department of Veterans
44 Affairs as having a service related disability that renders such veteran partially disabled.

45 (b) Each partially disabled veteran is granted an exemption on his or her homestead which
46 such veteran owns and occupies as a residence and homestead in an amount equal to the
47 percentage of such veteran's disability multiplied by the assessed value of the homestead.

48 (c)(1) An exemption allowed pursuant to this Code section shall be from all ad valorem
49 taxation for state, county, municipal, and educational purposes.

50 (2) An exemption allowed pursuant to this Code section shall be in addition to, and not
51 in lieu of, any other homestead exemption available to such partially disabled veteran,
52 provided that no person shall be eligible for multiple exemptions allowed under this Code
53 section, or for both the exemption allowed by this Code section and the exemption
54 allowed by Code Section 48-5-48 simultaneously.

55 (3) The value of all property in excess of the exempted amount provided for in this Code
56 section or otherwise exempted shall remain subject to taxation.

57 (d) A partially disabled veteran seeking the homestead exemption provided for in this
58 Code section shall file with the tax commissioner or tax receiver a letter from the United
59 States Department of Veterans Affairs stating the qualifying disability and disability rating.

60 (e) A partially disabled veteran shall file for the homestead exemption provided for in this
61 Code section only once in the county of his or her residence. Once filed, the exemption
62 shall automatically be renewed from year to year, except as provided in subsection (f) of
63 this Code section.

64 (f)(1) It shall be the duty of any person allowed an exemption under this Code section
65 to notify the tax commissioner or tax receiver of the county of his or her residence in the
66 event that such person for any reason becomes ineligible for such exemption or if such
67 person has a reduction in disability rating as determined by the United States Department
68 of Veterans Affairs.

69 (2) Not more often than once every three years, the county board of tax assessors may
70 require the holder of an exemption allowed pursuant to this Code section to substantiate
71 his or her continuing eligibility for such exemption.

72 48-5-48.9.

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

74 (1) 'Partially disabled first responder' means a law enforcement officer, firefighter, or
75 publicly employed emergency medical technician who has received payments pursuant
76 to Code Section 45-9-85 due to a partial permanent disability suffered in the line of duty.

77 (2) 'Totally disabled first responder' means a law enforcement officer, firefighter, or
78 publicly employed emergency medical technician who has received payments pursuant
79 to Code Section 45-9-85 due to a total permanent disability suffered in the line of duty.

80 (b) Each totally disabled first responder is granted an exemption on his or her homestead
81 which he or she owns and occupies as a residence and homestead in the full amount of the
82 assessed value of the homestead.

83 (c) Each partially disabled first responder is granted an exemption on his or her homestead
84 which he or she owns and occupies as a residence and homestead in an amount equal to 50
85 percent of the assessed value of the homestead.

86 (d)(1) An exemption allowed pursuant to this Code section shall be from all ad valorem
87 taxation for state, county, municipal, and educational purposes.

88 (2) An exemption allowed pursuant to this Code section shall be in addition to, and not
89 in lieu of, any other homestead exemption available to the totally disabled first responder

90 or partially disabled first responder, provided that no person shall be eligible for multiple
91 exemptions allowed under this Code section, or for both the exemption allowed by this
92 Code section and the exemption allowed by Code Section 48-5-48 simultaneously.

93 (3) The value of all property in excess of the exempted amount provided for in this Code
94 section or otherwise exempted shall remain subject to taxation.

95 (e) A totally disabled first responder or partially disabled first responder seeking a
96 homestead exemption provided for in this Code section shall file with the tax commissioner
97 or tax receiver a letter from the Department of Administrative Services verifying that such
98 department has determined that such person suffered a total or partial permanent disability
99 in the line of duty.

100 (f) A totally disabled first responder or partially disabled first responder shall file for the
101 homestead exemption provided for in this Code section only once in the county of his or
102 her residence. Once filed, the exemption shall automatically be renewed from year to year,
103 except as provided in subsection (g) of this Code section.

104 (g)(1) It shall be the duty of any person allowed an exemption under this Code section
105 to notify the tax commissioner or tax receiver of the county of his or her residence in the
106 event that such person for any reason becomes ineligible for such exemption.

107 (2) Not more often than once every three years, the county board of tax assessors may
108 require the holder of an exemption allowed pursuant to this Code section to substantiate
109 his or her continuing eligibility for such exemption."

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SECTION 4.

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

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SECTION 5.

115 The Secretary of State shall call and conduct an election as provided in this section for the
116 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
117 Secretary of State shall conduct such election no later than the Tuesday next following the
118 first Monday in November, 2026, and shall issue the call and conduct such election as
119 provided by general law. The Secretary of State shall cause the date and purpose of the
120 election to be published once a week for two weeks immediately preceding the date thereof
121 in the official organ of each county in the state. The ballot shall have written or printed
122 thereon the words:

123 "() YES Shall the Act be approved which increases a homestead exemption from
124 () NO property taxes for totally disabled veterans and creates new homestead
125 exemptions for partially disabled veterans and partially or totally disabled
126 first responders?"

127 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
128 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
129 such question are for approval of the Act, this Act shall become of full force and effect on
130 January 1, 2027. If the Act is not so approved or if the election is not conducted as provided
131 in this section, this Act shall not become effective and this Act shall be automatically
132 repealed on the first day of January immediately following such election date. It shall be the
133 duty of each county election superintendent to certify the results thereof to the Secretary of
134 State.

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SECTION 6.

136 Except as otherwise provided in Section 5 of this Act, this Act shall become effective upon
137 its approval by the Governor or upon its becoming law without such approval.

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SECTION 7.

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