

The House Committee on Ways and Means offers the following substitute to HB 463:

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 tax exemptions, so as to provide for a state-wide homestead exemption
3 from ad valorem taxes for certain senior citizens who volunteer with local governments in
4 an amount to be determined by such local governments; to provide for definitions; to specify
5 the terms and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for approval and identification of additional terms and conditions
7 by local governing authorities; to provide for related matters; to provide for compliance with
8 constitutional requirements; to provide for a referendum, effective dates, and automatic
9 repeal; to provide for contingent repeal; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
13 relating to tax exemptions, is amended by adding a new Code section to read as follows:

14 "48-5-44.3.

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

16 (1) 'Ad valorem taxes' means all ad valorem taxes levied by, for, or on behalf of the state
17 or any county, consolidated government, municipality, or local school district in this
18 state, except for any ad valorem taxes levied to pay interest on and to retire bonded
19 indebtedness.

20 (2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

21 (3) 'Senior citizen' means a person who is 65 years of age or older on or before January 1
22 of the year in which application for the exemption under subsection (b) of this Code
23 section is made.

24 (4) 'Volunteer work' means the performance of work by an individual as a volunteer,
25 during the year prior to the year in which application for the exemption under subsection
26 (b) of this Code section is made, for the local government from which the applicant seeks
27 an exemption pursuant to this Code section.

28 (b)(1) Subject to local approval as provided for in paragraph (3) of this subsection, each
29 resident of this state who is a senior citizen is granted an exemption on that person's
30 homestead from ad valorem taxes in an amount as provided for pursuant to the ordinance
31 or resolution adopted pursuant to paragraph (3) of this subsection.

32 (2) Except as provided for in subsection (c) of this Code section, no exemption provided
33 for in this subsection shall transfer to any subsequent owner of the property, and the
34 assessed value of the property shall be as provided by law.

35 (3)(A) The exemption provided for in paragraph (1) of this subsection shall not be
36 applicable to any county, consolidated government, municipality, or local school
37 district in this state until January 1 of the calendar year after which the governing
38 authority of the county, consolidated government, municipality, or local school district
39 adopts such exemption by ordinance or resolution as provided for in subparagraph (B)
40 of this paragraph.

41 (B) An ordinance or resolution adopted pursuant to subparagraph (A) of this paragraph
42 shall include:

- 43 (i) The maximum dollar amount of the available exemption, which amount shall not
44 exceed the lesser of \$500.00 or the total amount of the tax owed per year;
45 (ii) The maximum number of senior citizens who may claim the exemption in any
46 taxable year, or if there is no such maximum;
47 (iii) The hourly credit for volunteer work, which shall not exceed \$10.00 per hour;
48 (iv) The date in each taxable year by which application shall be made for the
49 exemption; and
50 (v) The types of volunteer work that shall be eligible toward the exemption.
- 51 (c) The surviving spouse of the person who was granted the exemption provided for in
52 subsection (b) of this Code section shall continue to receive such exemption so long as such
53 surviving spouse continues to occupy the residence as a homestead.
- 54 (d) A person shall not receive the homestead exemption provided for in subsection (b) of
55 this Code section for any taxable year unless and until such person or such person's agent
56 annually files an application with the tax receiver or tax commissioner that person's
57 respective local government or governments charged with the duty of receiving returns of
58 property for taxation. Such application shall provide the person's age and such additional
59 information relative to receiving such exemption as will enable such tax receiver or tax
60 commissioner to make a determination regarding the eligibility of such person for such
61 exemption. Such tax receiver or tax commissioner shall provide application forms for this
62 purpose.
- 63 (e) The exemption provided for in subsection (b) of this Code section shall be claimed and
64 returned as provided in Code Section 48-5-50.1. It shall be the duty of any person granted
65 such homestead exemption to notify the tax receiver or tax commissioner of the local
66 government or governments charged with the duty of receiving returns of property for
67 taxation in the event such person for any reason becomes ineligible for such exemption.
- 68 (f) The exemption provided for in subsection (b) of this Code section shall be in addition
69 to and not in lieu of any other homestead exemption applicable to ad valorem taxes.

70 (g) The exemption provided for in subsection (b) of this Code section shall apply to all
 71 taxable years beginning on or after January 1, 2027."

72 **SECTION 2.**

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

76 **SECTION 3.**

77 The Secretary of State shall call and conduct an election as provided in this section for the
 78 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
 79 Secretary of State shall conduct such election on the Tuesday next following the first
 80 Monday in November, 2026, and shall issue the call and conduct such election as provided
 81 by general law. The Secretary of State shall cause the date and purpose of the election to be
 82 published once a week for two weeks immediately preceding the date thereof in the official
 83 organ of each county in the state. The ballot shall have written or printed thereon the words:

84 "() YES Shall the Act be approved which provides a state-wide homestead
 85 () NO exemption from ad valorem taxes for certain senior citizens who volunteer
 86 with local governments in an amount to be determined by such local
 87 governments, but not to exceed the lesser of \$500.00 or the total amount of
 88 the tax owed per year, subject to approval of and enactment of additional
 89 terms and conditions by the applicable local governing authority?"

90 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 91 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 92 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 93 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
 94 as provided in this section, Section 1 of this Act shall not become effective and this Act shall

95 be automatically repealed on the first day of January immediately following such election
96 date. It shall be the duty of each county election superintendent to certify the results thereof
97 to the Secretary of State.

98 **SECTION 4.**

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

101 **SECTION 5.**

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