

Senate Bill 304

By: Senators Anderson of the 24th, Anavitarte of the 31st, Watson of the 11th, Brass of the 6th, Kennedy of the 18th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for direct payments to property owners whose
3 property was damaged or destroyed as a result of a certain natural disaster; to provide for an
4 appropriations contingency; to provide for the amounts of such payments; to provide for
5 procedures; to provide for definitions; to provide for related matters; to provide for an
6 automatic repeal; to provide for an effective date; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
11 taxation of property, is amended by adding a new Code section to read as follows:

12 "48-5-35.

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

14 (1) 'Disaster area' means any county designated for public assistance or individual and
15 public assistance pursuant to the Federal Emergency Management Agency
16 FEMA-4830-DR Georgia disaster declaration as of November 4, 2024.

17 (2) 'Property' means all real or personal property subject to taxation under this chapter;
18 provided, however, that such term shall not include any property of a public utility
19 subject to taxation under Article 11 of this chapter.

20 (3) 'Qualified disaster' means any disaster certified by the Federal Emergency
21 Management Agency (FEMA) occurring on or after September 24, 2024, and before
22 September 30, 2024.

23 (b) In connection with a qualified disaster and in order to promote the general welfare,
24 subject to the requirements of this Code section and appropriations for the purposes of this
25 Code section by the General Assembly, the commissioner shall disburse payments directly
26 to owners of property:

27 (1) Whose property:

28 (A) Was destroyed or damaged by a qualified disaster, as determined by July 5, 2025,
29 by the county board of tax assessors for the county in which such property is located;
30 and

31 (B) Is located in a disaster area; and

32 (2) Who owned the affected property at the time of the qualified disaster.

33 (c) The payments disbursed pursuant to subsection (b) of this Code section shall be in an
34 amount equal to the total amount of the tax levied on the property for tax year 2024.

35 (d) By July 31, 2025, owners of property who are eligible for payment under
36 subsection (b) of this Code section shall provide to the commissioner all information and
37 correctly completed documentation necessary for payment disbursement, as determined by
38 the commissioner. The commissioner shall determine the means by which owners of
39 property shall submit such necessary documentation and information. Failure to provide
40 all necessary information and correctly completed documentation under this subsection
41 shall result in forfeiture of eligibility for payment under this Code section.

42 (e) This Code section shall apply regardless of whether the affected property was restored
43 or replaced by December 31, 2024.

44 (f) This Code section shall stand repealed on December 31, 2025."

45 **SECTION 2.**

46 This Act shall become effective upon its approval by the Governor or upon its becoming law
47 without such approval.

48 **SECTION 3.**

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