

House Bill 846 (AS PASSED HOUSE AND SENATE)

By: Representatives Thomas of the 21<sup>st</sup>, Ridley of the 22<sup>nd</sup>, Scoggins of the 14<sup>th</sup>, Jasperse of the 11<sup>th</sup>, Jones of the 47<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Cherokee County ad valorem taxes for county  
2 purposes in an amount as determined from the proceeds generated from the collection of the  
3 retail homestead option sales and use tax for residents of that county; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for compliance with constitutional  
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory  
7 execution of election, and judicial remedies regarding failure to comply; to provide for  
8 related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 (a) For the purposes of this Act, the terms used in this Act shall have the same meaning as  
12 such terms are defined in Part 4 of Article 2A of Chapter 8 of Title 48 of the O.C.G.A., the  
13 "Alternative Homestead Option Sales and Use Tax Act," as amended.

14 (b) Each resident of Cherokee County is granted an additional exemption on that person's  
15 homestead from all Cherokee County ad valorem taxes for county purposes in an amount  
16 authorized by and calculated pursuant to Part 4 of Article 2A of Chapter 8 of Title 48 of the

17 O.C.G.A., as amended, for the immediately preceding taxable year as determined by the tax  
18 commissioner of Cherokee County. This homestead exemption shall commence on January  
19 1 of the year immediately following the first complete calendar year in which the sales and  
20 use tax was levied under Part 4 of Article 2A of Chapter 8 of Title 48 of the O.C.G.A, as  
21 amended. The value of that property in excess of such exempted amount shall remain subject  
22 to taxation.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
24 section unless such person or person's agent files an application with the tax commissioner  
25 of Cherokee County, giving the person's age and such additional information relative to  
26 receiving such exemption as will enable the tax commissioner of Cherokee County to make  
27 a determination regarding the initial and continuing eligibility of such person for such  
28 exemption. The tax commissioner of Cherokee County shall provide application forms for  
29 this purpose.

30 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
31 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
32 so long as the person granted the homestead exemption under subsection (b) of this section  
33 occupies the residence as a homestead. After a person has filed the proper application as  
34 provided in subsection (c) of this section, it shall not be necessary to make application  
35 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
36 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
37 section to notify the tax commissioner of Cherokee County in the event that such person for  
38 any reason becomes ineligible for such exemption.

39 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
40 state ad valorem taxes, county or independent school district ad valorem taxes for educational  
41 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption  
42 granted by subsection (b) of this section shall be in addition to and not in lieu of any other  
43 homestead exemption applicable to Cherokee County ad valorem taxes for county purposes.

44 (f) The exemption granted by subsection (b) of this section shall only become effective if  
 45 the electors of the special district, the boundary of which is conterminous with Cherokee  
 46 County, approve the imposition of a local option sales and use tax pursuant to Part 4 of  
 47 Article 2A of Chapter 8 of Title 48 of the O.C.G.A., as amended, at a special election  
 48 conducted on the same date as the election provided for under Section 3 of this Act.

49 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 50 beginning on or after January 1 of the year specified by subsection (b) of this section.

51 **SECTION 2.**

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

55 **SECTION 3.**

56 The election superintendent of Cherokee County shall call and conduct a special election as  
 57 provided in this section for the purpose of submitting this Act to the electors of Cherokee  
 58 County for approval or rejection. The election superintendent shall conduct that special  
 59 election on the Tuesday following the first Monday in November, 2025, and shall issue the  
 60 call and conduct that election as provided by general law. The election superintendent shall  
 61 cause the date and purpose of the election to be published once a week for two weeks  
 62 immediately preceding the date thereof in the official organ of Cherokee County. The ballot  
 63 shall have written or printed thereon the words:

64 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 65 Cherokee County ad valorem taxes for county purposes of up to 100 percent  
 66 ( ) NO as determined from the proceeds generated from the collection of a retail  
 67 homestead option sales and use tax for residents of Cherokee County?"

68 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
69 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
70 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
71 effect immediately and shall be applicable to all taxable years specified by subsection (b) of  
72 Section 1 of this Act. If the Act is not so approved, if the election is not conducted as  
73 provided in this section, or if the condition specified in subsection (f) of Section 1 of this Act  
74 is not met, Section 1 of this Act shall not become effective, and this Act shall be  
75 automatically repealed on the 365th calendar day following the election date provided for in  
76 this section. The expense of such election shall be borne by Cherokee County. It shall be  
77 the election superintendent's duty to certify the result thereof to the Secretary of State. The  
78 provisions of this section shall be mandatory upon the election superintendent and are not  
79 intended as directory. If the election superintendent fails or refuses to comply with this  
80 section, any elector of Cherokee County may apply for a writ of mandamus to compel the  
81 election superintendent to perform his or her duties under this section. If the court finds that  
82 the election superintendent has not complied with this section, the court shall fashion  
83 appropriate relief requiring the election superintendent to call and conduct such election on  
84 the date required by this section or on the next date authorized for special elections provided  
85 for in Code Section 21-2-540 of the O.C.G.A.

86

#### **SECTION 4.**

87 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
88 its approval by the Governor or upon its becoming law without such approval, provided that  
89 an Act to amend Article 2A of Chapter 8 of Title 48 of the O.C.G.A., relating to homestead  
90 option sales and use tax, so as to provide for an alternative homestead option sales tax, is  
91 enacted in the 2025 regular session of the General Assembly of Georgia. If such Act is not  
92 approved, this Act shall not become effective and shall be automatically repealed on July 1,  
93 2025.

94

**SECTION 5.**

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