

The Senate Committee on Finance offered the following substitute to HB 52:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to
2 homestead exemption by qualified disabled veteran, filing requirements, periodic
3 substantiation of eligibility, persons eligible without application, and retroactive award, so
4 as to extend a homestead exemption for unremarried surviving spouses or minor children of
5 a disabled veteran to include any future homestead; to provide for procedures; to clarify
6 language; to amend Code Sections 40-2-69 and 48-5-478 of the Official Code of Georgia
7 Annotated, relating to license plates for veterans qualifying as totally disabled and
8 constitutional exemption from ad valorem taxation for disabled veterans, respectively, so as
9 to make conforming changes; to provide for related matters; to provide for compliance with
10 constitutional requirements; to provide for a referendum, effective dates, and automatic
11 repeal; to provide for applicability; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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PART I
SECTION 1-1.

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

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

21 (1) 'Disabled ~~disabled~~ veteran' means:

22 ~~(H)~~(A) Any veteran who is a citizen and a resident of this state, who was discharged
23 under honorable conditions, and who has been adjudicated by the United States
24 Department of Veterans Affairs as having a service related disability that renders such
25 veteran as being 100 percent totally disabled or as being less than 100 percent totally
26 disabled but is compensated at the 100 percent level due to individual unemployability
27 or is entitled to receive a statutory award from the United States Department of
28 Veterans Affairs for:

29 ~~(A)~~(i) Loss or permanent loss of use of one or both feet;

30 ~~(B)~~(ii) Loss or permanent loss of use of one or both hands;

31 ~~(C)~~(iii) Loss of sight in one or both eyes; or

32 ~~(D)~~(iv) Permanent impairment of vision of both eyes of the following status: central
33 visual acuity of 20/200 or less in the better eye, with corrective glasses, or central
34 visual acuity of more than 20/200 if there is a field defect in which the peripheral field
35 has contracted to such an extent that the widest diameter of visual field subtends on
36 angular distance no greater than 20 degrees in the better eye;

37 ~~(2)~~(B) An American veteran of any war or armed conflict in which any branch of the
38 armed forces of the United States engaged, whether under United States command or

39 otherwise, and that he or she is disabled due to the loss or loss of use of both lower
40 extremities such as to preclude locomotion without the aid of braces, crutches, canes,
41 or a wheelchair; due to blindness in both eyes, having only light perception, together
42 with the loss or loss of use of one lower extremity; or due to the loss or loss of use of
43 one lower extremity together with residuals of organic disease or injury which so affect
44 the functions of balance or propulsion as to preclude locomotion without resort to a
45 wheelchair;

46 ~~(3)(C)~~ Any disabled veteran who is not entitled to receive benefits from the
47 Department of Veterans Affairs but who qualifies otherwise, as provided for by Article
48 VII, Section I, Paragraph IV of the Constitution of Georgia of 1976;

49 ~~(4)(D)~~ An American veteran of any war or armed conflict who is disabled due to loss
50 or loss of use of one lower extremity together with the loss or loss of use of one upper
51 extremity which so affects the functions of balance or propulsion as to preclude
52 locomotion without the aid of braces, crutches, canes, or a wheelchair; or

53 ~~(5)(E)~~ A veteran becoming eligible for assistance in acquiring housing under Section
54 2101 of Title 38 of the United States Code as hereafter amended on or after July 1,
55 1999.

56 (2) 'Minor' means an individual under the age of 18.

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

65 ~~The value of all property in excess of the exempted amount cited above shall remain~~
 66 ~~subject to taxation.~~

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

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

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

82 "(d)(1) Each disabled veteran shall file for the exemption only once in the county of his
 83 or her residence. Once filed, the exemption shall automatically be renewed from year to
 84 year, except as provided in subsection (e) of this Code section. Such exemption shall be
 85 extended to the such disabled veteran's unremarried surviving spouse or minor children
 86 at the time of his on the death of such disabled veteran so long as they such unremarried
 87 surviving spouse or minor children continue to own and occupy the home as a residence
 88 and homestead. In the event If a disabled veteran who would otherwise be is entitled to
 89 the an exemption pursuant to this Code section dies or becomes incapacitated to the
 90 extent that he or she and cannot personally file for such exemption, the such disabled
 91 veteran's spouse, the unremarried surviving spouse, or the minor children at the time of

92 ~~the disabled veteran's death~~ may file for the exemption, and such exemption ~~may~~ shall
93 be granted as if the disabled veteran had made personal application therefor.

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

100 (e)(1) Not more often than once every three years, the county board of tax assessors may
101 require the holder of an exemption granted pursuant to this Code section to substantiate
102 his or her continuing eligibility for the exemption. In no event may the board require
103 more than three doctors' letters to substantiate eligibility.

104 (2) Any homestead exemption granted to a surviving minor child pursuant to this Code
105 section shall terminate at the end of the taxable year during which such individual reaches
106 the age of 18."

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

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PART II

117

SECTION 2-1.

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

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SECTION 2-2.

122 The Secretary of State shall call and conduct an election as provided in this section for the
123 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
124 Secretary of State shall conduct such election on the Tuesday after the first Monday in
125 November, 2026, and shall issue the call and conduct such election as provided by general
126 law. The Secretary of State shall cause the date and purpose of the election to be published
127 once a week for two weeks immediately preceding the date thereof in the official organ of
128 each county in the state. The ballot shall have written or printed thereon the words:

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

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

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SECTION 2-3.

140 Except as otherwise provided in Section 3-2 of this Act, this Act shall become effective upon
141 its approval by the Governor or upon its becoming law without such approval and shall be
142 applicable to all taxable years beginning on or after January 1, 2027.

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SECTION 2-4.

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