

The House Committee on Ways and Means offers the following substitute to HB 209:

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 veterans, filing requirements, periodic
3 substantiation of eligibility, and persons eligible without application, so as to provide that
4 certain disabled veterans shall be issued refunds of certain ad valorem taxes paid during
5 certain periods of time when such disabled veterans receive final determinations of disability
6 containing retroactive periods of eligibility; to provide a short title; to repeal conflicting laws;
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

10 This Act shall be known and may be cited as the "Russell D. Rego USMC Act."

11 SECTION 2.

12 Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to homestead
13 exemption by qualified disabled veterans, filing requirements, periodic substantiation of
14 eligibility, and persons eligible without application, is amended by adding a new subsection
15 to read as follows:

16 "(g)(1) If a disabled veteran receives a final determination of disability from the United
17 States Department of Veterans Affairs containing a retroactive period of eligibility, such
18 disabled veteran or his or her surviving unremarried spouse or minor children shall be
19 entitled to a refund of the ad valorem taxes paid during such period that he or she or his
20 or her surviving unremarried spouse or minor children would have otherwise been
21 exempt from such taxes pursuant to this Code section, provided that the refund shall only
22 be for the three tax years preceding his or her or his or her surviving unremarried spouse's
23 or minor children's application for the homestead exemption permitted by this Code
24 section.

25 (2) Upon application for the homestead exemption provided by this Code section and
26 submittal of proper documentation, each county and municipality shall consider the taxes
27 paid by such disabled veteran or his or her surviving unremarried spouse or minor
28 children under the circumstances provided in paragraph (1) of this subsection to be
29 voluntarily or involuntarily overpaid and shall refund such taxes to such disabled veteran
30 or his or her surviving unremarried spouse or minor children in accordance with Code
31 Section 48-5-380.

32 (3) Upon final determination and approval of a period of prior eligibility, the county
33 board of assessors shall immediately transmit such approval to the local tax commissioner
34 and local municipal tax officer if applicable. The tax commissioner and municipal tax
35 officer shall be authorized to refund the proportionate amount of taxes from the entities
36 for whom the taxes were collected for the tax years approved for the exemption. Such
37 refund shall not exceed three tax years and shall not include interest."

38 **SECTION 3.**

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