

House Bill 209 (COMMITTEE SUBSTITUTE)

By: Representatives Hawkins of the 27<sup>th</sup>, Clark of the 98<sup>th</sup>, Meadows of the 5<sup>th</sup>, Smyre of the 135<sup>th</sup>, Hitchens of the 161<sup>st</sup>, and others

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.