

House Bill 317

By: Representative Fludd of the 64th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to motor vehicle ad valorem taxation, so as to provide for a partial ad
3 valorem tax exemption on certain motor vehicles owned or leased by certain disabled
4 veterans; to provide that the percentage of such exemption shall be the same as the
5 percentage of disability; to provide for procedures, conditions, and limitations; to provide for
6 a referendum; to provide for a contingent effective date; to provide for automatic repeal
7 under certain circumstances; to provide for applicability; to repeal conflicting laws; and for
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
12 relating to motor vehicle ad valorem taxation, is amended by adding a new Code section to
13 read as follows:

14 "48-5-478.5.

15 (a) As used in this Code section, the term 'disabled veteran' means any wartime veteran
16 who was discharged under honorable conditions and who has been adjudicated by the
17 United States Department of Veterans Affairs as being permanently disabled and whose
18 disability is less than 100 percent and who is entitled to receive service connected benefits
19 and who is not qualified to receive the exemption under Code Section 48-5-478.

20 (b)(1) A motor vehicle owned by or leased to a disabled veteran who is a citizen and
21 resident of Georgia and on which such disabled veteran actually places the free disabled
22 veteran motor vehicle license plate he or she receives from the State of Georgia is hereby
23 exempted from all ad valorem taxes for state, county, municipal, and school purposes in
24 the amount determined under paragraph (2) of this subsection.

25 (2) The exemption under this Code section shall be in the amount of a percentage of the
26 assessed value of the motor vehicle which is equal to the percentage of the veteran's

27 permanent, service connected disability as determined by the United States Department
 28 of Veterans Affairs."

29 **SECTION 2.**

30 The Secretary of State shall call and conduct an election as provided in this section for the
 31 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
 32 election superintendent shall conduct that election in conjunction with the 2016 presidential
 33 preference primary and shall issue the call and conduct that election as provided by general
 34 law. The Secretary of State shall cause the date and purpose of the election to be published
 35 once a week for two weeks immediately preceding the date thereof in the official organ of
 36 each county in the state. The ballot shall have written or printed thereon the words:

37 "() YES Shall the Act be approved which provides an exemption from ad valorem
 38 () NO taxes on motor vehicles owned or leased by certain disabled veterans?"

39 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 40 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 41 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 42 effect on January 1, 2017, and shall be applicable to all tax years beginning on or after such
 43 date. If the Act is not so approved or if the election is not conducted as provided in this
 44 section, Section 1 of this Act shall not become effective, and this Act shall be automatically
 45 repealed on the first day of January immediately following that election date. It shall be the
 46 duty of each county election superintendent to certify the result thereof to the Secretary of
 47 State.

48 **SECTION 3.**

49 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
 50 its approval by the Governor or upon its becoming law without such approval.

51 **SECTION 4.**

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