

House Bill 688

By: Representatives Lim of the 99<sup>th</sup>, Marin of the 96<sup>th</sup>, McLeod of the 105<sup>th</sup>, Mitchell of the 106<sup>th</sup>, Clark of the 108<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Gwinnett County ad valorem taxes for county  
2 purposes, other than to retire bonded indebtedness, in an amount equal to \$20,000.00 of the  
3 assessed value of the homestead for residents of Gwinnett County whose federal adjusted  
4 gross income, as well as the federal adjusted gross income of the spouse of such resident and  
5 all other members of the family who also reside at such homestead, is less than \$10,000.00;  
6 to provide for definitions; to specify the terms and conditions of the exemption and the  
7 procedures relating thereto; to require annual income reporting; to provide for applicability;  
8 to provide for compliance with constitutional requirements; to provide for a referendum,  
9 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 (a) As used in this Act, the term:

13 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
14 purposes levied by, for, or on behalf of Gwinnett County, except for any ad valorem taxes  
15 to pay interest on and to retire bonded indebtedness.

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16 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
17 the O.C.G.A., as amended.

18 (3) "Income" means federal adjusted gross income determined pursuant to the Internal  
19 Revenue Code of 1986, as amended, for federal income tax purposes.

20 (b) Each resident of Gwinnett County is granted an exemption on that person's homestead  
21 from Gwinnett County ad valorem taxes for county purposes in an amount equal to  
22 \$20,000.00 of the assessed value of that homestead, provided that such person's income,  
23 together with the income of the spouse and all other members of the family who also  
24 occupy and reside at such homestead, is less than \$10,000.00 for the immediately  
25 preceding year. The value of that property in excess of such exempted amount shall remain  
26 subject to taxation.

27 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
28 section unless such person or person's agent files an application with the governing  
29 authority of Gwinnett County, or the designee thereof, giving such person's income and  
30 such additional information relative to receiving such exemption as will enable the  
31 governing authority of Gwinnett County, or the designee thereof, to make a determination  
32 regarding the initial and continuing eligibility of such person for such exemption. The  
33 governing authority of Gwinnett County, or the designee thereof, shall provide application  
34 forms for this purpose.

35 (d)(1) The exemption shall be claimed and returned as provided in Code Section  
36 48-5-50.1 of the O.C.G.A., as amended.

37 (2) The exemption shall be automatically renewed from year to year, provided that the  
38 person granted the homestead exemption under subsection (b) of this section occupies the  
39 residence as a homestead and annually provides the updated, required documentation of  
40 income to and in the manner required by the governing authority of Gwinnett County, or  
41 the designee thereof. It shall also be the duty of any person granted the homestead  
42 exemption under subsection (b) of this section to notify the governing authority of

43 Gwinnett County, or the designee thereof, in the event that such person for any reason  
44 becomes ineligible for such exemption.

45 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
46 state ad valorem taxes, municipal ad valorem taxes for municipal purposes, county or  
47 independent school district ad valorem taxes for educational purposes, or ad valorem taxes  
48 to retire bonded indebtedness. The homestead exemption granted by subsection (b) of this  
49 section shall be in addition to and not in lieu of any other homestead exemption applicable  
50 to Gwinnett County ad valorem taxes for any purpose.

51 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
52 beginning on or after January 1, 2023.

53 **SECTION 2.**

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

57 **SECTION 3.**

58 The election superintendent of Gwinnett County shall call and conduct an election as  
59 provided in this section for the purpose of submitting this Act to the electors of Gwinnett  
60 County for approval or rejection. The county election superintendent shall conduct that  
61 election on the Tuesday after the first Monday in November, 2022, and shall issue the call  
62 and conduct that election as provided by general law. The county election superintendent  
63 shall cause the date and purpose of the election to be published once a week for two weeks  
64 immediately preceding the date thereof in the official organ of Gwinnett County. The ballot  
65 shall have written or printed thereon the words:

66 "( ) YES Shall the Act be approved which provides a homestead exemption from  
67 Gwinnett County ad valorem taxes for county purposes, other than to retire  
68 ( ) NO bonded indebtedness, in an amount equal to \$20,000.00 of the assessed  
69 value of the homestead for residents of Gwinnett County whose federal  
70 adjusted gross income, as well as the federal adjusted gross income of the  
71 spouse of such resident and all other members of the family who also reside  
72 at such homestead, is less than \$10,000.00?"

73 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
74 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
75 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
76 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted  
77 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
78 be automatically repealed on the first day of January immediately following that election  
79 date. The expense of such election shall be borne by Gwinnett County. It shall be the county  
80 election superintendent's duty to certify the result thereof to the Secretary of State.

81 **SECTION 4.**

82 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
83 its approval by the Governor or upon its becoming law without such approval.

84 **SECTION 5.**

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