

Senate Bill 488

By: Senators Summers of the 13th, Kennedy of the 18th, Goodman of the 8th, Walker III of the 20th, Anderson of the 24th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to property tax exemptions, so as to provide for a state-wide exemption
3 from all ad valorem taxes for aircraft used exclusively for the aerial application of fertilizers,
4 pesticides, herbicides, fungicides, seeds, or other agricultural products; to provide for a
5 referendum; to provide for effective dates, applicability, and automatic repeal; to provide for
6 compliance with constitutional requirements; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
11 relating to property tax exemptions, is amended in Code Section 48-5-41, relating to property
12 exempt from ad valorem taxation, by revising paragraph (10) of subsection (a) as follows:
13 "(10) Aircraft used exclusively for the aerial application of fertilizers, pesticides,
14 herbicides, fungicides, seeds, or any other agricultural product that would normally be
15 used in an agricultural operation and can be applied by aerial application Reserved;"

16 **SECTION 2.**

17 The Secretary of State shall call and conduct an election as provided in this section for the
18 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
19 Secretary of State shall conduct such election on November 5, 2024, and shall issue the call
20 and conduct such election as provided by general law. The Secretary of State shall cause the
21 date and purpose of the election to be published once a week for two weeks immediately
22 preceding the date thereof in the official organ of each county in the state. The ballot shall
23 have written or printed thereon the words:

24 " YES Shall the Act be approved which grants a state-wide exemption from ad
25 NO valorem taxes for aircraft used exclusively for the aerial application of
26 fertilizers, pesticides, herbicides, fungicides, seeds, or other agricultural
27 products?"

28 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
29 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
30 such question are for approval of the Act, Section 1 of this Act shall become of full force and
31 effect on January 1, 2025. If the Act is not so approved or if the election is not conducted
32 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
33 be automatically repealed on the first day of January immediately following such election
34 date. It shall be the duty of each county election superintendent to certify the result thereof
35 to the Secretary of State.

36 **SECTION 3.**

37 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
38 its approval by the Governor or upon its becoming law without such approval and shall be
39 applicable to all taxable years beginning on or after January 1, 2025.

40 **SECTION 4.**

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

45 **SECTION 5.**

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