

Senate Bill 80

By: Senators Jones of the 10th, Strickland of the 17th and Williams of the 25th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to
2 definitions for property tax exemptions, so as to expand the definition of a homestead to
3 include two places of residence for any married couple that lives apart in two different states
4 with each spouse owning and occupying their respective residence for at least ten years; to
5 specify the terms and conditions of the exemption and the procedures relating thereto; to
6 provide for applicability; to provide for related matters; to provide for compliance with
7 constitutional requirements; to provide for a referendum, effective dates, and automatic
8 repeal; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions for
12 property tax exemptions, is amended by revising subparagraph (A) of paragraph (3) as
13 follows:

14 "(A) The actual permanent place of residence of an individual who is the applicant and
15 which constitutes the home of the family; provided, however, that if a married couple
16 lives apart in two different states with each spouse owning and occupying their

17 respective residence as their permanent place of residence for at least ten years, both
 18 residences shall constitute the home of the family;"

19 **SECTION 2.**

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

23 **SECTION 3.**

24 The Secretary of State shall call and conduct an election as provided in this section for the
 25 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
 26 Secretary of State shall conduct such election on November 7, 2023, and shall issue the call
 27 and conduct such election as provided by general law. The Secretary of State shall cause the
 28 date and purpose of the election to be published once a week for two weeks immediately
 29 preceding the date thereof in the official organ of each county in the state. The ballot shall
 30 have written or printed thereon the words:

31 "() YES Do you approve of expanding the definition of a homestead to include two
 32 () NO places of residence for any married couple that lives apart in two different
 33 states with each spouse owning and occupying their respective residence for
 34 at least ten years?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 36 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 37 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 38 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
 39 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
 40 be automatically repealed on the first day of January immediately following such election

41 date. It shall be the duty of each county election superintendent to certify the results thereof
42 to the Secretary of State.

43 **SECTION 4.**

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

46 **SECTION 5.**

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