

House Bill 676

By: Representatives Jones of the 91st and Wilensky of the 79th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-48.4 of the Official Code of Georgia Annotated, relating to
2 homestead exemption for unremarried surviving spouse of peace officer or firefighter killed
3 in the line of duty, so as to grant said exemption to the unremarried surviving spouses of
4 emergency medical technicians and highway emergency response operators; to provide for
5 related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-48.4 of the Official Code of Georgia Annotated, relating to homestead
9 exemption for unremarried surviving spouse of peace officer or firefighter killed in the line
10 of duty, is amended by revising subsection (b) as follows:

11 "(b) Each resident of the state who is the unremarried surviving spouse of a peace officer,
12 emergency medical technician, highway emergency response operator, or firefighter who
13 was killed in the line of duty is granted an exemption on that person's homestead from
14 all ad valorem taxes for the full value of that homestead."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.