20 LC 43 1554

House Bill 974

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By: Representatives Lumsden of the 12th, McCall of the 33rd, Watson of the 172nd, Pirkle of the 155th, and Jasperse of the 11th

A BILL TO BE ENTITLED AN ACT

- 1 To amend Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to
- 2 property exempt from ad valorem taxation, so as to exempt from ad valorem taxation 40
- 3 percent of the fair market value of property used exclusively for feeding, breeding, or
- 4 managing poultry and which lies within a tract of land covenanted as bona fide conservation
- 5 use property; to provide for related matters; to provide for a referendum; to provide for
- 6 effective dates, applicability, and automatic repeal; to provide for compliance with
- 7 constitutional requirements; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

- 10 Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to property exempt
- 11 from ad valorem taxation, is amended by adding a new subsection to read as follows:
- 12 "(a.1) Any portion of real property and any tangible property permanently affixed to it
- which are used exclusively for feeding, breeding, or managing poultry within a tract of land
- covenanted as bona fide conservation use property pursuant to Article VII, Section I,
- Paragraph III(e) of the Constitution shall be exempt from ad valorem taxation on 40
- 16 percent of its fair market value."

17 SECTION 2.

- 18 The Secretary of State shall call and conduct an election as provided in this section for the
- 19 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
- 20 Secretary of State shall conduct such election on the Tuesday next following the first
- 21 Monday in November, 2020, and shall issue the call and conduct that election as provided
- by general law. The Secretary of State shall cause the date and purpose of the election to be
- 23 published once a week for two weeks immediately preceding the date thereof in the official
- organ of each county in the state. The ballot shall have written or printed thereon the words:

20 LC 43 1554

"() YES Shall the Act be approved which provides that portions of conservation use
() NO property used exclusively for feeding, breeding, or managing poultry shall
be exempt from ad valorem taxation on 40 percent of their fair market
value?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2021, and shall be applicable to all tax years beginning on or after such date. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. It shall be the duty of each county election superintendent to certify the result thereof to the Secretary of State.

38 SECTION 3.

39 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon

40 its approval by the Governor or upon its becoming law without such approval.

41 SECTION 4.

42 In accordance with the requirements of Article VII, Section II, Paragraph II of the

Constitution of the State of Georgia, Section 1 of this Act shall not become law unless it

receives the requisite two-thirds' majority vote in both the Senate and the House of

45 Representatives.

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46 SECTION 5.

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