

House Bill 732 (AS PASSED HOUSE AND SENATE)

By: Representatives Dreyer of the 59th, Holland of the 54th, Cannon of the 58th, Roberts of the 52nd, Nguyen of the 89th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from City of Atlanta Independent School
2 District ad valorem taxes for educational purposes in the amount of \$15,000.00 of the
3 assessed value of the homestead for residents of that school district, approved May 4, 1992
4 (Ga. L. 1992, p. 7003), as amended, particularly by an Act approved May 8, 2018
5 (Ga. L. 2018, p. 4167), so as to remove the sunset date for such exemption; to provide for
6 compliance with constitutional requirements; to provide for a referendum, effective dates,
7 and automatic repeal; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from City of Atlanta Independent School District
11 ad valorem taxes for educational purposes in the amount of \$15,000.00 of the assessed value
12 of the homestead for residents of that school district, approved May 4, 1992
13 (Ga. L. 1992, p. 7003), as amended, particularly by an Act approved May 8, 2018
14 (Ga. L. 2018, p. 4167), is amended by repealing subsection (c) of Section 2.

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15 **SECTION 2.**

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

19 **SECTION 3.**

20 The municipal election superintendent of the City of Atlanta shall call and conduct an
 21 election as provided in this section for the purpose of submitting this Act to the electors of
 22 the City of Atlanta Independent School District for approval or rejection. The municipal
 23 election superintendent shall conduct that election on the Tuesday following the first Monday
 24 in November, 2021, and shall issue the call and conduct that election as provided by general
 25 law. The municipal election superintendent shall cause the date and purpose of the election
 26 to be published once a week for two weeks immediately preceding the date thereof in the
 27 official organ of Fulton County. The ballot shall have written or printed thereon the words:

28 "() YES Shall the Act be approved which provides for the continuation after
 29 December 31, 2021, of the homestead exemption from City of Atlanta
 30 () NO Independent School District ad valorem taxes for educational purposes in
 31 the amount of \$50,000.00 of the assessed value of that homestead that
 32 exceeds \$10,000.00?"

33 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 34 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 35 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 36 effect on January 1, 2022. If the Act is not so approved or if the election is not conducted
 37 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 38 be automatically repealed on the first day of January immediately following that election
 39 date. The expense of such election shall be borne by the City of Atlanta. It shall be the
 40 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

41 **SECTION 4.**

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

44 **SECTION 5.**

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