

House Bill 997 (AS PASSED HOUSE AND SENATE)

By: Representatives Watson of the 172<sup>nd</sup>, England of the 116<sup>th</sup>, Burns of the 159<sup>th</sup>, Buckner of the 137<sup>th</sup>, Hatchett of the 150<sup>th</sup>, 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 certain equipment used by timber producers to produce or  
4 harvest timber; to provide for a referendum; to provide for effective dates, applicability, and  
5 automatic repeal; to provide for compliance with constitutional requirements; to provide for  
6 related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
10 relating to property tax exemptions, is amended by adding a new Code section to read as  
11 follows:

12 "48-5-41.3.

13 (a) As used in this Code section, the term:

14 (1) 'Timber equipment' means:

15 (A) Any equipment other than motor vehicles, whether fixed or mobile, which is  
16 owned by or held under a lease-purchase agreement by a timber producer and directly  
17 used in the production or harvest of timber.

18 (B)(i) Equipment used in harvesting shall include all off-road equipment and related  
19 attachments used in every forestry procedure starting with the severing of a tree from  
20 the ground until and including the point at which the tree or its parts in any form has  
21 been loaded in the field in or on a truck or other vehicle for transport to the place of  
22 use.

23 (ii) Such off-road equipment shall include, but not be limited to, skidders, feller  
24 bunchers, debarkers, delimiters, chip harvesters, tub-grinders, woods cutters, chippers  
25 of all types, loaders of all types, dozers, mid-motor graders, and the related  
26 attachments.

27 (2) 'Timber producer' means any one or more individuals or any entity, which is  
28 registered to do business in this state, that is primarily engaged in the good faith  
29 subsistence or commercial production or harvest of timber products. Such persons may  
30 also be engaged in one or more of the following secondary practices:

31 (A) Land conservation and ecological forest management in which commercial  
32 production of wood and wood fiber products may be undertaken primarily for  
33 conservation and restoration purposes rather than financial gain;

34 (B) The promotion, preservation, or management of wildlife habitat;

35 (C) Carbon sequestration in accordance with the Georgia Carbon Sequestration  
36 Registry;

37 (D) Mitigation and conservation banking that results in restoration or conservation of  
38 wetlands and other natural resources; or

39 (E) The production and maintenance of ecosystem products and services, such as, but  
40 not limited to, clean air and water.



65 **SECTION 3.**

66 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
67 its approval by the Governor or upon its becoming law without such approval.

68 **SECTION 4.**

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

73 **SECTION 5.**

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