

House Bill 540 (AS PASSED HOUSE AND SENATE)

By: Representatives Reeves of the 99th, Martinez of the 111th, Efstration of the 104th, Clark of the 108th, Adeyina of the 110th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide an additional homestead exemption from Gwinnett County
2 school district ad valorem taxes for educational purposes in the amount of \$2,000.00 of the
3 assessed value of the homestead for residents of that school district who are certain public
4 service employees, approved May 3, 2023 (Ga. L. 2023, p. 4346), so as to expand such
5 exemption to disabled veterans and all employees of the Gwinnett County School District
6 and the Buford City School District; to provide for compliance with constitutional
7 requirements; to provide for a referendum, effective dates, and automatic repeal; to provide
8 for mandatory execution of election and judicial remedies regarding failure to comply; to
9 provide for related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide an additional homestead exemption from Gwinnett County school district
13 ad valorem taxes for educational purposes in the amount of \$2,000.00 of the assessed value
14 of the homestead for residents of that school district who are certain public service
15 employees, approved May 3, 2023 (Ga. L. 2023, p. 4346), is amended by revising
16 paragraph (3) of subsection (a) of Section 1 as follows:

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42 preceding the date thereof in the official organ of Gwinnett County. The ballot shall have
43 written or printed thereon the words:

44 "() YES Shall the existing additional \$2,000.00 homestead exemption from Gwinnett
45 () NO County School District ad valorem taxes for education purposes for certain
46 public service employees be expanded to also apply to disabled veterans and
47 all employees of the Gwinnett County School District and the Buford City
48 School District?"

49 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
50 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
51 such question are for approval of the Act, Section 1 of this Act shall become of full force and
52 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
53 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
54 be automatically repealed on the 365th calendar day following the election date provided for
55 in this section. The expense of such election shall be borne by Gwinnett County. It shall be
56 the election superintendent's duty to certify the result thereof to the Secretary of State. The
57 provisions of this section shall be mandatory upon the election superintendent and are not
58 intended as directory. If the election superintendent fails or refuses to comply with this
59 section, any elector of the Gwinnett County school district may apply for a writ of mandamus
60 to compel the election superintendent to perform his or her duties under this section. If the
61 court finds that the election superintendent has not complied with this section, the court shall
62 fashion appropriate relief requiring the election superintendent to call and conduct such
63 election on the date required by this section or on the next date authorized for special
64 elections provided for in Code Section 21-2-540 of the O.C.G.A.

65 **SECTION 4.**

66 Except as otherwise provided in Section 3 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 5.

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