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

To amend an Act to provide an additional homestead exemption from Gwinnett County 1 school district ad valorem taxes for educational purposes in the amount of \$2,000.00 of the 2 assessed value of the homestead for residents of that school district who are certain public 3 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 and the Buford City School District; to provide for compliance with constitutional 6 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.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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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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17 ″	(3) 'Public service employee' means a person who is, on or before January 1 of the year
18 i	n which application for the exemption under subsection (b) of this section is made, a:
19	(A) Firefighter, paramedic, certified peace officer, or other law enforcement officer
20	employed by the government of the United States or any department, agency, authority,
21	or bureau thereof or by the State of Georgia or any county, municipality, special
22	district, county or independent school system, or other political subdivision thereof;
23	(B) Person employed by the Gwinnett County School District or Buford City School
24	District;
25	(C) Person employed by or holding staff privileges at a hospital located within
26	Gwinnett County;
27	(D) Member of the armed forces of the United States, including any reserve or
28	National Guard components and the United States Coast Guard; or
29	(E) Disabled veteran as defined by Code Section 48-5-48 of the Official Code of
30	Georgia Annotated."

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SECTION 2.

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

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SECTION 3.

The election superintendent of Gwinnett County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Gwinnett County school district for approval or rejection. The election superintendent shall conduct that election on the date of the general primary in 2026 and shall issue the call and conduct such election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately 42 preceding the date thereof in the official organ of Gwinnett County. The ballot shall have43 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 be automatically repealed on the 365th calendar day following the election date provided for 54 in this section. The expense of such election shall be borne by Gwinnett County. It shall be 55 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.

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SECTION 4.

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

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SECTION 5.

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