

**Property and Income Tax Relief**  
**A Key Issue for the House Republican Caucus**

- In the 2009 Legislative Session House Republicans pushed multiple efforts to give Georgians property tax relief
  - Most important among these efforts were HR 1 and SB 83
    - HR 1 would have capped property tax assessments at 3% per year or the rate of inflation, whichever is less
    - SB83 would have raised the homestead exemption from \$2000 to \$4000
  - These bills require a 2/3 vote to pass
- House Democrats voted down property tax relief for property owners at least **four times** this session.
  - Twice they voted down SB 83 to stop Georgians from voting to decide if we should increase the homestead exemption from \$2000 to \$4000 and provide further relief to homeowners
  - And twice they voted down HR 1 which again prevented Georgians from deciding at the ballot box whether property tax assessments should be capped at 3%.
- In what other ways have Democrats stopped property tax relief?
  - Democrats partnered with associations such as ACCG and GMA.
    - These associations represent local governments and are funded through taxpayer dollars.
    - These associations used tax payer money which could have been spent on necessary improvements in your local communities
    - Instead of using your hard earned tax dollars in your cities and counties they used your money in Atlanta to hire lobbyists who worked to kill significant Republican legislation which was designed to lower your taxes.
- **Property tax relief we passed in the 2009 Legislative Session**
  - To help Georgia's property owners we passed HB 233
    - HB 233 puts a moratorium on ALL property tax assessment increases for the next two years and provides much needed relief to all property owners in Georgia who are struggling in this difficult economy
  - HR 1 and SB 83 are still alive for the next legislative session and House Republicans will continue to work towards meaningful and permanent property tax relief for every property owner in this state

- **Income Tax Relief**
  - HB 481 – Jobs Opportunity and Business Success Act
    - Republicans used tax relief to provide an economic stimulus to Georgia’s economy
    - The JOBS Act is a series of tax cuts, fee suspensions and incentives to hire unemployed Georgians.
    - Specific provisions of the Act include:
      - A quarterly tax credit towards unemployment insurance for each eligible employee hired
      - A \$2,400 income tax credit for each eligible employee hired.
      - A “New Business Tax Holiday.” The \$100 fee will be waived for all new businesses formed over the next year.
      - Phasing out the Sales Tax Deposit.
      - Abolishing the Net Worth Tax.
      - Cutting the Capital Gains Tax in half.