

House Bill 1740

By: Representative Bunn of the 74<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated,  
2 relating to registration and licensing of motor vehicles generally, so as to change certain  
3 provisions relating to registration and license requirements, extension of registration period,  
4 and penalties; to change certain provisions relating to five-year and annual license plates,  
5 design, and revalidation and county decals; to amend Part 2 of Article 10 of Chapter 5 of  
6 Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of motor  
7 vehicles, so as to change certain provisions relating to returns for taxation and application  
8 for and issuance of license plates upon payment of taxes due; to change certain provisions  
9 relating to application for registration and purchase of license plate constituting return and  
10 form of application; to provide an effective date; to repeal conflicting laws; and for other  
11 purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 style="text-align:center">**SECTION 1.**

14 Article 2 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to  
15 registration and licensing of motor vehicles generally, is amended by striking subparagraph  
16 (a)(1)(A) of Code Section 40-2-20, relating to registration and license requirements,  
17 extension of registration period, and penalties, and inserting in lieu thereof the following:

18 " (a)(1)(A) Except as provided in subsection (b) of this Code section, every owner of  
19 a motor vehicle, including a tractor or motorcycle, and every owner of a trailer shall,  
20 during the owner's registration period ~~in each year~~, register such vehicle as provided  
21 in this chapter and obtain a license to operate it for the ~~12~~ 24 month period until such  
22 person's ~~next~~ second subsequent registration period."



1 "48-5-474.

2 (a) The application for registration of a motor vehicle and for the purchase of a license  
3 plate for the motor vehicle shall constitute the return of that motor vehicle for ad valorem  
4 taxation but only if ad valorem taxes are due at the time of registration.

5 (b) The state revenue commissioner shall prescribe a form for return of a motor vehicle for  
6 ad valorem taxation for use in those years in which renewal of the registration of a motor  
7 vehicle is not required under Code Section 40-2-20.

8 (c) The state revenue commissioner and the commissioner of motor vehicle safety are  
9 directed to jointly prescribe a form for the application for registration which shall provide  
10 the information needed by the tax commissioner or tax collector in determining the amount  
11 of taxes due under this article."

12 **SECTION 5.**

13 This Act shall become effective on January 1, 2003.

14 **SECTION 6.**

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