

House Bill 364

By: Representatives Jamieson of the 22nd and Wix of the 33rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 10A of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to ad valorem taxation of heavy-duty equipment motor vehicles, so as to provide for
3 circumstances under which such vehicles shall not be deemed to have been removed from
4 the inventory of a dealer and thus shall remain exempt from ad valorem taxation; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 10A of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 ad valorem taxation of heavy-duty equipment motor vehicles, is amended by adding a new
10 Code section immediately following Code Section 48-5-507, to be designated Code Section
11 48-5-507.1, to read as follows:

12 "48-5-507.1.

13 If the nature of the dealer's business is primarily the sale of heavy-duty equipment motor
14 vehicles, then for purposes of this article, the rental of a heavy-duty equipment motor
15 vehicle by the dealer to a customer shall not be deemed to have removed the vehicle from
16 the dealer's inventory."

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.