

House Bill 429

By: Representatives Heckstall of the 55<sup>th</sup> and McKinney of the 51<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to ad valorem taxation of motor vehicles and mobile homes, so as to exempt  
3 passenger motor vehicles from ad valorem taxation; to change certain provisions relating to  
4 definitions; to change certain provisions relating to returns for taxation and application for  
5 and issuance of license plates upon payment of taxes due; to provide a legislative declaration;  
6 to provide an effective date; to provide for applicability; to repeal conflicting laws; and for  
7 other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 This Act is enacted pursuant to Article VII, Section I, Paragraph III(b) of the Constitution.

11 **SECTION 2.**

12 Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
13 valorem taxation of motor vehicles and mobile homes, is amended by striking Code Section  
14 48-5-440, relating to definitions, and inserting in lieu thereof the following:

15 "48-5-440.

16 As used in this article, the term:

17 (1) ~~'Antique or hobby or special interest motor vehicle' means a motor vehicle which is~~  
18 ~~25 years old or older as indicated by the model year or a motor vehicle which has been~~  
19 ~~designed and manufactured to resemble an antique or historical vehicle~~ Reserved.

20 (1.1) 'Commercial vehicle' means a truck, truck-tractor, trailer, or semitrailer which is  
21 a commercial vehicle:

22 (A) Registered or registerable under the International Registration Plan pursuant to  
23 Code Section 40-2-88; or

1 (B) Would otherwise be registerable under the International Registration Plan pursuant  
 2 to Code Section 40-2-88 except that such vehicle is only engaged in intrastate  
 3 commerce.

4 (2) 'Driver educational motor vehicle' means a motor vehicle which is furnished and  
 5 assigned to a public school in this state for use by the school in a program of driver  
 6 education when the assignment is authorized and approved by the local board of  
 7 education.

8 (2.1) 'Initial registration period' has the same meaning as provided in paragraph (.1) of  
 9 subsection (a) of Code Section 40-2-21.

10 (3) 'Mobile homes' means manufactured homes and relocatable homes as defined in Part  
 11 2 of Article 2 of Chapter 2 of Title 8. Any mobile home which qualifies the taxpayer for  
 12 a homestead exemption under the laws of this state shall not be considered a mobile home  
 13 nor subject to this article. This article shall not apply to dealers engaged in the business  
 14 of selling mobile homes at wholesale or retail and every mobile home owned in this state  
 15 on January 1 by a dealer shall be subject to ad valorem taxation in the same manner as  
 16 other taxable tangible personal property.

17 (4) 'Motor vehicle' means a vehicle which is designed primarily for use upon the public  
 18 roads; provided, however, that such- ~~Such~~ term shall not include heavy-duty equipment  
 19 as defined in paragraph (2) of Code Section 48-5-500 which is owned by a nonresident  
 20 and operated in this state or any passenger motor vehicle.

21 (5) 'Owner' has the same meaning as provided in paragraph (.2) of subsection (a) of Code  
 22 Section 40-2-21.

23 (5.1) 'Passenger motor vehicle' means any motor vehicle designed for carrying ten  
 24 passengers or fewer and used primarily for the transportation of persons.

25 (6) 'Registration period' has the same meaning as provided in paragraph (1) of subsection  
 26 (a) of Code Section 40-2-21."

### 27 SECTION 3.

28 Said article is further amended by striking subsection (b) of Code Section 48-5-473, relating  
 29 to returns for taxation and application for and issuance of license plates upon payment of  
 30 taxes due, and inserting in lieu thereof the following:

31 ~~"(b) Notwithstanding subsection (a) of this Code section, in the case of an antique or hobby~~  
 32 ~~or special interest motor vehicle, as defined in Code Section 48-5-440, the owner or owners~~  
 33 ~~shall certify at the time of returning the antique or hobby or special interest motor vehicle~~  
 34 ~~for taxation, paying the taxes due on the motor vehicle, and purchasing a license plate for~~  
 35 ~~the motor vehicle or at the time of the first sale or transfer of the motor vehicle that the~~  
 36 ~~vehicle is an antique or hobby or special interest motor vehicle as defined in Code Section~~

1 ~~48-5-440, and, upon said certification, said vehicle shall be registered and a license plate~~  
2 ~~issued with the imposition of an ad valorem tax based on \$100.00 valuation; provided,~~  
3 ~~however, that taxes shall be due at the time of registration or at the time required by law~~  
4 ~~for registration during the owner's registration period as provided in subsection (a) of this~~  
5 ~~Code section. Passenger motor vehicles shall be exempt from any and all ad valorem~~  
6 ~~taxation in this state.~~"

7 **SECTION 4.**

8 This Act shall become effective on January 1, 2002, and shall be applicable to all taxable  
9 years beginning on or after such date.

10 **SECTION 5.**

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