

Senate Bill 170

By: Senators Williams of the 6th, Hill of the 4th, Gillis of the 20th and Burton of the 5th

A BILL TO BE ENTITLED
AN ACT

To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of motor vehicles, so as to change certain provisions relating to an ad valorem tax exemption for motor vehicles owned by or leased to veterans awarded the Purple Heart citation and on which certain license plates are displayed; to provide an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of motor vehicles, is amended by striking Code Section 48-5-478.2, relating to an ad valorem tax exemption for motor vehicles owned by or leased to veterans awarded the Purple Heart citation and on which certain license plates are displayed, and inserting in lieu thereof the following:

"48-5-478.2.

A single motor vehicle owned by or leased to a veteran of the armed forces of the United States who has been awarded the Purple Heart citation and who is a citizen and resident of Georgia ~~and on which such veteran actually places a motor vehicle license plate he or she receives from the State of Georgia pursuant to Code Section 40-2-84~~ is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes."

SECTION 2.

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

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.