

House Bill 626

By: Representatives Childers of the 13th, Post 1, Smith of the 13th, Post 2, Reece of the 11th, Birdsong of the 104th, and Royal of the 140th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to ad valorem taxation of motor vehicles, so as to provide for an
3 exemption from such taxation with respect to certain motor vehicles owned or leased by
4 veterans organizations; to provide for a definition; to provide for procedures, conditions, and
5 limitations; to provide an effective date; to provide for applicability; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
10 relating to ad valorem taxation of motor vehicles, is amended by adding a new Code section
11 immediately following Code Section 48-5-478.2, to be designated Code Section 48-5-478.3,
12 to read as follows:

13 "48-5-478.3.

14 (a) As used in this Code section, the term 'veterans organization' means any organization
15 or association chartered by the Congress of the United States which is exempt from federal
16 income taxes but only if such organization is a post or organization of past or present
17 members of the armed forces of the United States organized in the State of Georgia with
18 at least 75 percent of the members of which are past or present members of the armed
19 forces of the United States, and where no part of the net earnings of which inures to the
20 benefit of any private shareholder or individual.

21 (b) A single motor vehicle owned by or leased to a veterans organization is hereby
22 exempted from all ad valorem taxes for state, county, municipal, and school purposes."

23 **SECTION 2.**

24 This Act shall become effective on January 1, 2004, and shall be applicable to all taxable
25 years beginning on or after that date.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.