

The House Committee on Ways and Means offers the following substitute to HB 1656:

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 exempt from ad
3 valorem taxation certain motor vehicles owned by persons who have been awarded the
4 Medal of Honor; to provide for related matters; to provide an effective date; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

11 "48-5-478.3.

12 A single motor vehicle owned by or leased to a veteran of the armed forces of the United
13 States who has been awarded the Medal of Honor and who is a citizen and resident of
14 Georgia and on which such veteran actually places the motor vehicle license plates he or
15 she receives from the State of Georgia pursuant to Code Section 40-2-68 is hereby
16 exempted from all ad valorem taxes for state, county, municipal, and school purposes."

17 **SECTION 2.**

18 This Act shall become effective upon its approval by the Governor or upon its becoming law
19 without such approval.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.