

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to definitions regarding sales and use taxation, so as to change the tax situs of certain motor vehicle transactions; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to definitions regarding sales and use taxation, is amended by striking paragraph (8) and inserting in its place a new paragraph (8) to read as follows:

"(8)~~(A)~~ 'Sale' means any transfer of title or possession, transfer of title and possession, exchange, barter, lease, or rental, conditional or otherwise, in any manner or by any means of any kind of tangible personal property for a consideration except as otherwise provided in subparagraph (B) of this paragraph and includes, but is not limited to:

~~(A)~~(i) The fabrication of tangible personal property for consumers who directly or indirectly furnish the materials used in such fabrication;

~~(B)~~(ii) The furnishing, repairing, or serving for a consideration of any tangible personal property consumed on the premises of the person furnishing, repairing, or serving the tangible personal property; or

~~(C)~~(iii) A transaction by which the possession of property is transferred but the seller retains title as security for the payment of the price.

(B) In the case of a motor vehicle retail sale or a motor vehicle lease or rental when the lease or rental period exceeds 30 days and when the purchaser or lessee is a resident of this state, the taxable situs of the transaction shall be the county of motor vehicle registration of the purchaser or lessee."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.