

House Bill 115

By: Representative O`Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to excise taxes on rental of motor vehicles, so as to change certain definitions
3 regarding such taxes; to provide an effective date; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
8 excise taxes on rental of motor vehicles, is amended by striking Code Section 48-13-91,
9 relating to definitions regarding such taxes, and inserting in its place a new Code Section
10 48-13-91 to read as follows:

11 "48-13-91.

12 As used in this article, the term:

13 (1) 'Rental charge' means the total value received by a rental motor vehicle concern for
14 the rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including
15 the total cash and nonmonetary consideration for the rental or lease including, but not
16 limited to, charges based on time or mileage and charges for insurance coverage or
17 collision damage waiver but excluding all charges for motor fuel taxes or sales taxes.

18 (2) 'Rental motor vehicle' means a motor vehicle designed to carry ten or fewer
19 passengers and used primarily for the transportation of persons that is rented or leased
20 without a driver regardless of whether such vehicle is licensed in this state.

21 (3) 'Rental motor vehicle concern' means a person or legal entity which owns or leases
22 five or more rental motor vehicles and which regularly rents or leases such vehicles to the
23 public for value."

1 **SECTION 2.**

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

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.