

House Bill 364

By: Representatives Williams of the 4th, Royal of the 171st, Scott of the 2nd, Forster of the 3rd,
Loudermilk of the 14th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 40-3-20 of the Official Code of Georgia Annotated, relating to
2 applications for certificates of title for motor vehicles, so as to require proof of the payment
3 of the sales and use tax as a precondition to titling certain motor vehicles; to provide for the
4 collection of the tax; to provide for compensation for tag agents; to provide for related
5 matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 40-3-20 of the Official Code of Georgia Annotated, relating to applications for
9 certificates of title for motor vehicles, is amended by adding at the end thereof a new
10 subsection (d) to read as follows:

11 "(d) No application for a certificate of title for a vehicle purchased outside the State of
12 Georgia shall be accepted or processed unless the applicant shows, by a valid bill of sale
13 or contract of purchase or by such other documentation satisfactory to the commissioner,
14 that the Georgia sales and use tax has been paid or is not due. If Georgia sales and use tax
15 is owed on such vehicle but has not been paid, the local tag agent shall collect the tax. The
16 state revenue commissioner is authorized to designate each local tag agent as a sales tax
17 agent for the purpose of collecting sales and use tax as required by this Code section. Each
18 designated sales tax agent shall remit the state's portion of any sales and use tax collected
19 to the Department of Revenue and the local government's portion of any sales and use tax
20 collected to the appropriate local governing authority. As personal compensation for
21 services rendered with respect to the collection of such sales and use tax, the county
22 governing authority may pay its county tax commissioner reasonable compensation for
23 such local sales and use tax collected each month. Such compensation shall be in addition
24 to any other compensation to which such tax collector or tax commissioner is entitled."

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SECTION 2.

2 All laws and parts of laws in conflict with this Act are repealed.