

House Bill 22 (AS PASSED HOUSE AND SENATE)

By: Representatives Hill of the 21st, Scheid of the 22nd, and Byrd of the 20th

A BILL TO BE ENTITLED
AN ACT

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

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

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

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

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

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

20 (B) Notwithstanding a dealer's physical presence, in the case of a motor vehicle retail
21 sale or a motor vehicle lease or rental when the lease or rental period exceeds 30 days
22 and when the purchaser or lessee is a resident of this state, the taxable situs of the
23 transaction for the purposes of collecting local sales and use taxes shall be the county
24 of motor vehicle registration of the purchaser or lessee."

1

SECTION 2.

2 All laws and parts of laws in conflict with this Act are repealed.