

House Bill 364 (AS PASSED HOUSE AND SENATE)

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 sales and use tax as a precondition to titling certain motor vehicles; to provide for related
4 matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

10 "(d) No application for a certificate of title for a vehicle purchased outside the State of
11 Georgia shall be accepted or processed unless the applicant shows, by a valid bill of sale
12 or contract of purchase or by such other documentation satisfactory to the commissioner,
13 that state and local sales and use tax has been paid or is not due. If state and local sales and
14 use tax is owed on such vehicle but has not been paid, the local tag agent shall return the
15 unprocessed application to the applicant informing him or her of the requirements of this
16 Code section."

17 style="text-align:center">**SECTION 2.**

18 This Act shall become effective on January 1, 2006.

19 style="text-align:center">**SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.