

House Bill 1236 (AS PASSED HOUSE AND SENATE)

By: Representative Wilkinson of the 52nd and Forster of the 3rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-444 of the Official Code of Georgia Annotated, relating to
2 place of return of motor vehicles and mobile homes, so as to provide for the registration of
3 certain motor vehicles in the county where such vehicles are functionally located; to provide
4 for a definition; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-444 of the Official Code of Georgia Annotated, relating to place of return
9 of motor vehicles and mobile homes, is amended by striking subsection (a) of said Code
10 section and inserting in its place the following:

11 "(a)(1) For purposes of this subsection, the term 'functionally located' means located in
12 a county in this state for 184 days or more during the immediately preceding calendar
13 year. The 184 days or more requirement of this subsection shall mean the cumulative
14 total number of days during such calendar year, which days may be consecutive.

15 (2)(A) Each motor vehicle owned by a resident of this state shall be returned in the
16 county where the owner claims a homestead exemption or, if no such exemption is
17 claimed, then in the county of the owner's domicile or, if the motor vehicle is primarily
18 used in connection with some established business enterprise located in a different
19 county, in the county where the business is located.

20 (B) A motor vehicle owned by a resident of this state may be registered in the county
21 where the vehicle is functionally located if the vehicle is a passenger car as defined in
22 paragraph (41) of Code Section 40-1-1. Such vehicle shall first be returned for
23 taxation as provided in subparagraph (A) of this paragraph. This subparagraph shall not
24 apply with respect to any vehicle which is used by a student enrolled in a college or
25 university in this state in a county other than the student's domicile.

26 (C) Each motor vehicle owned by a nonresident shall be returned in the county where
27 the motor vehicle is situated.

