

Senate Bill 185

By: Senator Hill of the 4th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 52 of the Official Code of Georgia Annotated, relating to
2 registration, operation, and sale of watercraft, so as to provide that an applicant for a
3 certificate of number for certain vessels purchased outside the State of Georgia must prove
4 by documentation satisfactory to the commissioner of natural resources that the sales and use
5 tax has been paid or is not due; to provide for related matters; to provide an effective date;
6 to repeal conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Chapter 7 of Title 52 of the Official Code of Georgia Annotated, relating to registration,
10 operation, and sale of watercraft, is amended by adding a new subsection to Code Section
11 52-7-5, relating to numbering of vessels, as follows:

12 "(c.1) No application for a certificate of number for a vessel purchased outside the State
13 of Georgia shall be accepted or processed unless the applicant shows, by a valid bill of sale
14 or contract of purchase or by such other documentation satisfactory to the commissioner,
15 that state and local sales and use taxes have been paid or are not due. If state and local
16 sales and use taxes are owed on such vessel but have not been paid, the department shall
17 return the unprocessed application to the applicant informing him or her of the
18 requirements of this Code section. The provisions of this subsection shall apply only to
19 new, previously unregistered vessels that are 16 feet or more in length."

20 **SECTION 2.**

21 This Act shall become effective on July 1, 2007, and apply to all applications filed on or after
22 that date.

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.