

The Senate Natural Resources and the Environment Committee offered the following substitute to SB 185:

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:

**SECTION 1.**

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

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

**SECTION 2.**

21 This Act shall become effective on July 1, 2007, and apply to all applications filed on or after  
22 that date.  
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**SECTION 3.**

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- 2 All laws and parts of laws in conflict with this Act are repealed.