

House Bill 1059

By: Representatives Martin of the 47th, Lewis of the 15th, Coan of the 101st, Levitas of the 82nd, and Ehrhart of the 36th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 7 of Title 46 of the Official Code of Georgia Annotated,
2 relating to limousine carriers, so as to provide for the annual taxation of rental charges for
3 motor vehicles managed, operated, owned, controlled, leased, or rented by limousine carriers;
4 to amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
5 exemptions from sales and use tax, so as to add an exemption for charges for the rental of a
6 limousine or other vehicle managed or operated by a limousine carrier or driver for such
7 limousine or vehicle, or both; to authorize the Department of Revenue to promulgate certain
8 rules and regulations; to provide for related matters; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

12 Article 3 of Chapter 7 of Title 46 of the Official Code of Georgia Annotated, relating to
13 limousine carriers, is amended by adding a new Code section to read as follows:

14 "46-7-85.22.

15 (a) In lieu of paying sales and use taxes on charges for the rental of a limousine or other
16 motor vehicle managed, operated, owned, controlled, leased, or rented by a limousine
17 carrier as defined in Code Section 46-7-85.1, each limousine carrier shall purchase an
18 annual tax sticker from the Department of Revenue for each vehicle managed, operated,
19 owned, controlled, leased, or rented by the limousine carrier.

20 (b) The cost of annual tax stickers shall be as follows:

21 (1) For each Class 1 vehicle: each limousine, extended limousine, and extended sport
22 utility vehicle: \$500.00; and

23 (2) For each Class 2 vehicle: each motor vehicle that is not a Class 1 vehicle: \$350.00.

24 (c) The Department of Revenue shall issue a sticker for each motor vehicle for which a
25 limousine carrier pays the tax imposed by this Code section. Each sticker shall designate
26 the class of the vehicle.

- 1 (d) Each motor vehicle that is managed, operated, owned, controlled, leased, or rented by
2 a limousine carrier shall display a sticker showing that tax on the vehicle has been paid.
3 A sticker shall be transferrable to another motor vehicle of the same class as long as the
4 limousine carrier maintains a sticker for each motor vehicle that is managed, operated,
5 owned, controlled, leased, or rented by the limousine carrier.
- 6 (e) The Department of Revenue is authorized to promulgate rules and regulations for the
7 enforcement of this Code section."

8 **SECTION 2.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use tax, is amended by deleting the word "or" at the end of paragraph (85), by
11 deleting the period at the end of paragraph (86) and inserting in lieu thereof "; or", and by
12 adding a new paragraph following paragraph (86) to read as follows:

13 "(87) Charges for the rental of a limousine or other vehicle managed, operated, owned,
14 controlled, leased, or rented by a limousine carrier as defined in Code Section 46-7-85.1
15 or for the services of a driver for the limousine or other vehicle managed, operated, owned,
16 controlled, leased, or rented by such limousine carrier or both the rental of a limousine or
17 other vehicle and the services of a driver, or for providing transportation or transportation
18 services, if such limousine carrier complies with the provisions of Code Section
19 46-7-85.22."

20 **SECTION 3.**

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