

House Bill 1408

By: Representatives Mills of the 25th and Rogers of the 26th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 13 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to ad valorem tax exemptions for qualified motor vehicles, so as to provide for
3 additional requirements and limitations; to provide for related matters; to provide for a
4 contingent effective date and applicability; to provide for automatic repeal under certain
5 circumstances; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 13 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
9 valorem tax exemptions for qualified motor vehicles, is amended by adding a new Code
10 section to read as follows:

11 "48-5-561.1.

12 No person shall be authorized to apply for and receive the exemption provided for under
13 Code Section 48-5-561 unless such person is an individual natural person and is a resident
14 of this state as defined in paragraph (15) of Code Section 40-5-1, as amended."

15 **SECTION 2.**

16 This Act shall become effective on January 1, 2009, and shall be applicable to all taxable
17 years beginning on or after January 1, 2009; provided, however, that this Act shall only
18 become effective on January 1, 2009, upon the ratification of a resolution at the November,
19 2008, state-wide general election, which resolution amends the Constitution so as to provide
20 comprehensive ad valorem tax reform pursuant to The Property Tax Reform Amendment.
21 If such resolution is not so ratified, this Act shall not become effective and shall stand
22 repealed in its entirety on January 1, 2009.

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.