

House Resolution 1563

By: Representative Heard of the 104<sup>th</sup>

### A RESOLUTION

1 Creating the House All-terrain Vehicle Sales and Use Tax Study Committee; and for other  
2 purposes.

3 WHEREAS, all-terrain vehicles (ATVs) are not titled in Georgia, a fact that makes the  
4 imposition of sales and use taxes on such vehicles difficult when they are purchased out of  
5 state; and

6 WHEREAS, dealers in states bordering Georgia heavily advertise to Georgia consumers that  
7 they do not have to pay Georgia taxes on the purchase of an ATV in those states, and it is  
8 common knowledge that such vehicles are being sold to Georgia residents in large numbers  
9 without legal Georgia taxes being paid; and

10 WHEREAS, not only is the state losing a large amount of revenue because of this situation,  
11 but also Georgia ATV dealers are losing business across the state lines.

12 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
13 there is created the House All-terrain Vehicle Sales and Use Tax Study Committee to be  
14 composed of four members of the House of Representatives to be appointed by the Speaker  
15 of the House of Representatives, two of whom serve on the House Committee on Ways and  
16 Means and two of whom serve on the House Committee on Motor Vehicles, and one member  
17 who is a member of the Georgia Motorcycle Dealers Association to be appointed by the  
18 Speaker of the House of Representatives. The Speaker shall designate a member of the  
19 committee as chairperson of the committee. The chairperson shall call all meetings of the  
20 committee.

21 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
22 needs, issues, and problems mentioned above or related thereto and recommend any actions  
23 or legislation which the committee deems necessary or appropriate. The committee may  
24 conduct such meetings at such places and at such times as it may deem necessary or

1 convenient to enable it to exercise fully and effectively its powers, perform its duties, and  
2 accomplish the objectives and purposes of this resolution. The legislative members of the  
3 committee shall receive the allowances authorized for legislative members of interim  
4 legislative committees but shall receive the same for not more than five days unless  
5 additional days are authorized. The funds necessary to carry out the provisions of this  
6 resolution shall come from the funds appropriated to the House of Representatives. In the  
7 event the committee makes a report of its findings and recommendations, with suggestions  
8 for proposed legislation, if any, such report shall be made on or before December 31, 2008.  
9 The committee shall stand abolished on December 31, 2008.