

House Resolution 1563 (COMMITTEE SUBSTITUTE) (AM)

By: Representatives Heard of the 104<sup>th</sup> and Smith of the 113<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 five members of the House of Representatives to be appointed by the Speaker  
15 of the House of Representatives and one member who is a member of the Georgia  
16 Motorcycle Dealers Association to be appointed by the Speaker of the House of  
17 Representatives. The Speaker shall designate a member of the committee as chairperson of  
18 the committee. The chairperson shall call all meetings of the committee.

19 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
20 needs, issues, and problems mentioned above or related thereto and recommend any actions  
21 or legislation which the committee deems necessary or appropriate. The committee may  
22 conduct such meetings at such places and at such times as it may deem necessary or  
23 convenient to enable it to exercise fully and effectively its powers, perform its duties, and  
24 accomplish the objectives and purposes of this resolution. The legislative members of the

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