

House Bill 106

By: Representative Rogers of the 26th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to the ad valorem taxation of motor vehicles, so as to provide that
3 commercial highway motor vehicles not registered in Georgia which are in the custody of
4 a manufacturing facility in this state for the sole purpose of modification or fabrication shall
5 not be subject to ad valorem taxation; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
9 relating to the ad valorem taxation of motor vehicles, is amended by adding a new Code
10 section to read as follows:

11 "48-5-472.1.

12 Commercial highway motor vehicles not registered in Georgia which are in the custody of,
13 but not owned by, a manufacturing facility in this state for the sole purpose of modification
14 or fabrication shall not be returned for ad valorem taxation and shall not be taxed, and no
15 taxes shall be collected on such motor vehicles. Such vehicles registered in Georgia shall
16 be returned for ad valorem taxation in the county in which they are registered."

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.