

House Bill 318

By: Representatives McCall of the 30<sup>th</sup> and Roberts of the 154<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-444 of the Official Code of Georgia Annotated, relating to the  
2 place of return for tax purposes of motor vehicles and mobile homes, so as to change certain  
3 provisions regarding the return of motor vehicles; to provide an effective date; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Code Section 48-5-444 of the Official Code of Georgia Annotated, relating to the place of  
8 return for tax purposes of motor vehicles and mobile homes, is amended by revising  
9 subparagraph (a)(2)(A) as follows:

10 "(2)(A)(i) Except as provided in division (ii) of this subparagraph, each Each motor  
11 vehicle owned by a resident of this state shall be returned in the county where the  
12 owner claims a homestead exemption or, if no such exemption is claimed, then in the  
13 county of the owner's domicile, ~~or, if~~  
14 (ii) If the motor vehicle is primarily used in connection with some established farm  
15 or business enterprise located in a different county other than the county where the  
16 owner claims a homestead exemption or the county of the owner's domicile, such  
17 motor vehicle shall be returned in the county where the farm or business is located."

18 style="text-align:center">**SECTION 2.**

19 This Act shall become effective upon its approval by the Governor or upon its becoming law  
20 without such approval.

21 style="text-align:center">**SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.