

The House Committee on Ways and Means offers the following substitute to HB 106:

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 certain  
3 commercial vehicles not registered in Georgia which are in the custody of, but not owned by,  
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 provide for returning of commercial vehicles  
6 registered in Georgia; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

12 "48-5-472.1.

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

18 **SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.