

The House Committee on Ways and Means offers the following substitute to HB 318:

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 certain motor vehicles; to provide for definitions; to
4 provide an effective date; to repeal 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 subsection (a) as follows:

10 "(a)(1) For purposes of this subsection, the term 'functionally located' means located in
11 a county in this state for 184 days or more during the immediately preceding calendar
12 year. The 184 days or more requirement of this subsection shall mean the cumulative
13 total number of days during such calendar year, which days may be consecutive.

14 (2)(A) Except as otherwise provided in paragraph (3) of this subsection, each ~~Each~~
15 motor vehicle owned by a resident of this state shall be returned;

16 (i) In ~~in~~ the county where the owner claims a homestead exemption; ~~or,~~

17 (ii) If ~~if~~ no such exemption is claimed, then in the county of the owner's domicile; ~~or,~~

18 (iii) If ~~if~~ the motor vehicle is primarily used in connection with some established
19 business enterprise located in a different county, in the county where the business is
20 located.

21 (B) A motor vehicle owned by a resident of this state may be registered in the county
22 where the vehicle is functionally located if the vehicle is a passenger car as defined in
23 paragraph (41) of Code Section 40-1-1. Such vehicle shall first be returned for taxation
24 as provided in subparagraph (A) of this paragraph. This subparagraph shall not apply
25 with respect to any vehicle which is used by a student enrolled in a college or university
26 in this state in a county other than the student's domicile.

27 (C) Each motor vehicle owned by a nonresident shall be returned in the county where
 28 the motor vehicle is situated.

29 (3)(A) As used in this paragraph, the term:

30 (i) 'Family owned qualified farm products producer' shall have the same meaning as
 31 provided in paragraph (2) of Code Section 48-5-41.1.

32 (ii) 'Passenger car' shall have the same meaning as provided for in paragraph (41) of
 33 Code Section 40-1-1.

34 (iii) 'Truck' shall have the same meaning as provided for in paragraph (70) of Code
 35 Section 40-1-1.

36 (B) If a passenger car or truck is primarily used in connection with some established
 37 farm operated by a family owned qualified farm products producer located in a county
 38 other than the county where the owner claims a homestead exemption or the county of
 39 the owner's domicile, such passenger car or truck shall be returned in the county where
 40 the farm operated by a family owned qualified farm products producer is located.

41 ~~(3)~~(4) Any person who shall knowingly make any false statement in any application for
 42 the registration of any vehicle, in transferring any certificate of registration, or in
 43 applying for a new certificate of registration shall be guilty of false swearing, whether or
 44 not an oath is actually administered to such person, if such statement shall purport to be
 45 under oath. On conviction of such offense, such person shall be punished as provided by
 46 Code Section 16-10-71."

47 **SECTION 2.**

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

50 **SECTION 3.**

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