

The Senate Finance Committee offered the following substitute to HB 318:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to change certain provisions regarding the return of  
3 certain motor vehicles; to provide for definitions; to change certain provisions relating to ad  
4 valorem taxation of heavy-duty equipment motor vehicles; to change certain provisions  
5 relating to definitions; to change certain provisions regarding applicability; to provide that  
6 no ad valorem tax shall be assessed, levied, or collected on any heavy-duty equipment motor  
7 vehicle except during the taxable year in which it is purchased; to provide for related matters;  
8 to provide for effective dates and for applicability; to provide for reenactment of certain prior  
9 provisions of law; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **PART I**  
12 **SECTION 1-1.**

13 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
14 taxation of property, is amended in Code Section 48-5-444, relating to the place of return for  
15 tax purposes of motor vehicles and mobile homes, by revising subsection (a) as follows:

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

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

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

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

24 (iii) If if the motor vehicle is primarily used in connection with some established  
 25 business enterprise located in a different county, in the county where the business is  
 26 located.

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

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

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

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

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

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

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

47 ~~(3)~~(4) Any person who shall knowingly make any false statement in any application for  
 48 the registration of any vehicle, in transferring any certificate of registration, or in  
 49 applying for a new certificate of registration shall be guilty of false swearing, whether or  
 50 not an oath is actually administered to such person, if such statement shall purport to be  
 51 under oath. On conviction of such offense, such person shall be punished as provided by  
 52 Code Section 16-10-71."

53 **PART II**  
 54 **SECTION 2-1.**

55 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
 56 taxation of property, is amended in Code Section 48-5-505, relating to definitions regarding  
 57 heavy-duty equipment motor vehicles, by adding a new paragraph to read as follows:

58 "(3) 'Person or entity' means a natural person or entity who has purchased a heavy-duty  
 59 equipment motor vehicle."

60 **SECTION 2-2.**

61 Said chapter is further amended by revising Code Section 48-5-506, relating to applicability  
 62 of provisions relating to ad valorem taxation of heavy-duty equipment motor vehicles, as  
 63 follows:

64 "48-5-506.

65 (a) The provisions of this article shall apply only to heavy-duty equipment motor vehicles,  
 66 ~~and dealers, and persons or entities~~ as defined in Code Section 48-5-505.

67 (b) The provisions of Part 2 of Article 10 of this chapter shall apply to all other heavy-duty  
 68 equipment motor vehicles, ~~and dealers, and persons or entities~~ not provided for in  
 69 subsection (a) of this Code section."

70 **SECTION 2-3.**

71 Said chapter is further amended by revising subsection (a) of Code Section 48-5-507, relating  
 72 to change of method of evaluating heavy-duty equipment motor vehicles for ad valorem  
 73 taxes, as follows:

74 "(a) Except as provided in subsections (b) and (c) of this Code section, every heavy-duty  
 75 equipment motor vehicle owned in this state by a natural person or other entity is subject  
 76 to ad valorem taxation by the various tax jurisdictions authorized to impose an ad valorem  
 77 tax on property ~~only if owned by such natural person or entity on the first day of January~~  
 78 ~~of any taxable year~~ on a one-time basis during the taxable year in which the heavy-duty  
 79 equipment motor vehicle is purchased. No ad valorem tax shall be assessed, levied, or  
 80 collected on any heavy-duty equipment motor vehicle except during the taxable year in  
 81 which it is purchased. Taxes shall be charged against the owner of the property, if known,  
 82 and, if unknown, against the specific property itself. The owner shall return the heavy-duty  
 83 equipment motor vehicle for taxation as provided in Article 1 of this chapter."

84 **PART III**

85 **SECTION 3-1.**

86 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
 87 taxation of property, is amended in Code Section 48-5-505, relating to definitions regarding  
 88 heavy-duty equipment motor vehicles, by repealing paragraph (3) which reads as follows:

89 "(3) 'Person or entity' means a natural person or entity who has purchased a heavy-duty  
 90 equipment motor vehicle."

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### SECTION 3-2.

Said chapter is further amended by revising Code Section 48-5-506, relating to applicability of provisions relating to ad valorem taxation of heavy-duty equipment motor vehicles, as follows:

"48-5-506.

(a) The provisions of this article shall apply only to heavy-duty equipment motor vehicles; and dealers, ~~and persons or entities~~ as defined in Code Section 48-5-505.

(b) The provisions of Part 2 of Article 10 of this chapter shall apply to all other heavy-duty equipment motor vehicles; and dealers, ~~and persons or entities~~ not provided for in subsection (a) of this Code section."

### SECTION 3-3.

Said chapter is further amended by revising subsection (a) of Code Section 48-5-507, relating to change of method of evaluating heavy-duty equipment motor vehicles for ad valorem taxes, as follows:

"(a) Except as provided in subsections (b) and (c) of this Code section, every heavy-duty equipment motor vehicle owned in this state by a natural person or other entity is subject to ad valorem taxation by the various tax jurisdictions authorized to impose an ad valorem tax on property ~~on a one-time basis during the taxable year in which the heavy-duty equipment motor vehicle is purchased. No ad valorem tax shall be assessed, levied, or collected on any heavy-duty equipment motor vehicle except during the taxable year in which it is purchased~~ only if owned by such natural person or entity on the first day of January of any taxable year. Taxes shall be charged against the owner of the property, if known, and, if unknown, against the specific property itself. The owner shall return the heavy-duty equipment motor vehicle for taxation as provided in Article 1 of this chapter."

## PART IV

### SECTION 4-1.

(a) Part I of this Act and this part shall become effective upon this Act's approval by the Governor or upon its becoming law without such approval.

(b) Part II of this Act shall become effective January 1, 2010, and shall be applicable to the 2010 and 2011 taxable years only.

(c) Part III of this Act shall become effective January 1, 2012, and shall be applicable to all taxable years beginning on or after that date.

