

SENATE SUBSTITUTE TO HB 318

AS PASSED SENATE

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 limitations; to
8 provide for related matters; to provide for effective dates and for applicability; to provide for
9 reenactment of certain prior provisions of law; to repeal conflicting laws; and for other
10 purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

PART I
SECTION 1-1.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

56 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
 57 taxation of property, is amended in Code Section 48-5-505, relating to definitions regarding
 58 heavy-duty equipment motor vehicles, by revising paragraph (2) and by adding a new
 59 paragraph to read as follows:

60 "(2) 'Heavy-duty equipment motor vehicle' means ~~a motor vehicle~~ an off-road vehicle with
 61 all its attachments and parts which is self-propelled, weighs 5,000 pounds or more, and is
 62 primarily designed and used exclusively for utility services and maintenance, earth moving
 63 construction, industrial, maritime, or mining uses, provided that such motor vehicles are not
 64 required to be registered and have a license plate.

65 (3) 'Person or entity' means a natural person or entity other than a publicly traded
 66 company that has purchased a heavy-duty equipment motor vehicle."

67 **SECTION 2-2.**

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

71 "48-5-506.

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

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

77 **SECTION 2-3.**

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

81 "(a)(1) Except as otherwise provided in paragraph (2) of this subsection and except ~~Except~~
 82 as provided in subsections (b) and (c) of this Code section, every heavy-duty equipment
 83 motor vehicle owned in this state by a natural person or other entity provided for under
 84 subsection (a) of Code Section 48-5-506 is subject to ad valorem taxation by the various
 85 tax jurisdictions authorized to impose an ad valorem tax on property ~~only if owned by such~~
 86 ~~natural person or entity on the first day of January of any taxable year on a one-time basis~~
 87 during the taxable year in which the heavy-duty equipment motor vehicle is purchased. No
 88 ad valorem tax shall be assessed, levied, or collected on any heavy-duty equipment motor
 89 vehicle except during the taxable year in which it is purchased. Taxes shall be charged
 90 against the owner of the property, if known, and, if unknown, against the specific property
 91 itself. The owner shall return the heavy-duty equipment motor vehicle for taxation as
 92 provided in Article 1 of this chapter.

93 (2) No person or combination of persons with common ownership interests and no entity
 94 or combination of entities with common ownership interests shall be authorized to claim

95 or be allowed an exemption from ad valorem taxes under this subsection which exceeds
 96 \$100,000.00."

97 **PART III**

98 **SECTION 3-1.**

99 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
 100 taxation of property, is amended in Code Section 48-5-505, relating to definitions regarding
 101 heavy-duty equipment motor vehicles by revising paragraph (2) and repealing paragraph (3)
 102 as follows:

103 ~~"(2) 'Heavy-duty equipment motor vehicle' means an off-road vehicle as defined in Code~~
 104 ~~Section 40-7-3~~ a motor vehicle with all its attachments and parts which is self-propelled,
 105 weighs 5,000 pounds or more, and is primarily designed and used ~~exclusively for utility~~
 106 ~~services and maintenance~~, construction, industrial, maritime, or mining uses, provided
 107 that such motor vehicles are not required to be registered and have a license plate.

108 ~~(3) 'Person or entity' mean a natural person or entity other than a publicly traded~~
 109 ~~company who has purchased a heavy-duty equipment motor vehicle."~~

110 **SECTION 3-2.**

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

114 "48-5-506.

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

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

120 **SECTION 3-3.**

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

124 ~~"(a)(1) Except as otherwise provided in paragraph (2) of this subsection and except~~ Except
 125 as provided in subsections (b) and (c) of this Code section, every heavy-duty equipment
 126 motor vehicle owned in this state by a natural person or other entity ~~provided for under~~
 127 ~~subsection (a) of Code Section 48-5-506~~ is subject to ad valorem taxation by the various

128 tax jurisdictions authorized to impose an ad valorem tax on property ~~on a one-time basis~~
129 ~~during the taxable year in which the heavy-duty equipment motor vehicle is purchased. No~~
130 ~~ad valorem tax shall be assessed, levied, or collected on any heavy-duty equipment motor~~
131 ~~vehicle except during the taxable year in which it is purchased only if owned by such~~
132 ~~natural person or entity on the first day of January of any taxable year.~~ Taxes shall be
133 charged against the owner of the property, if known, and, if unknown, against the specific
134 property itself. The owner shall return the heavy-duty equipment motor vehicle for
135 taxation as provided in Article 1 of this chapter.

136 ~~(2) No person or combination of persons with common ownership interests and no entity~~
137 ~~or combination of entities with common ownership interests shall be authorized to claim~~
138 ~~or be allowed an exemption from ad valorem taxes under this subsection which exceeds~~
139 ~~\$100,000.00."~~

140

PART IV

141

SECTION 4-1.

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

144 (b) Part II of this Act shall become effective January 1, 2010, and shall be applicable to the
145 2010 and 2011 taxable years only.

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

148

SECTION 4-2.

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