

House Bill 318 (AS PASSED HOUSE AND SENATE)

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 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 provide for a partial exemption from ad  
4 valorem taxation of heavy-duty equipment motor vehicles for certain natural persons or  
5 entities for a limited period of time; to provide for related matters; to provide for effective  
6 dates and for applicability; to provide for reenactment of certain prior provisions of law; to  
7 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

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

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

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

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

24 (B) A motor vehicle owned by a resident of this state may be registered in the county  
25 where the vehicle is functionally located if the vehicle is a passenger car as defined in  
26 paragraph (41) of Code Section 40-1-1. Such vehicle shall first be returned for taxation

27 as provided in subparagraph (A) of this paragraph. This subparagraph shall not apply  
 28 with respect to any vehicle which is used by a student enrolled in a college or university  
 29 in this state in a county other than the student's domicile.

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

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

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

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

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

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

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

## 50 SECTION 2.

51 Said chapter is further amended by adding a new Code section to read as follows:

52 "48-5-506.1.

53 (a) As used in this Code section, the term:

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

59 (2) 'Natural person or entity' means a natural person or entity that has purchased a  
 60 heavy-duty equipment motor vehicle. Such term shall not include any publicly traded  
 61 company.

62 (b) For the period of time commencing on January 1, 2010, and concluding at the last  
63 moment of December 31, 2010, the provisions of this Code section shall supersede and  
64 control over any contrary provision of this article.

65 (c) The provisions of this article or Part 2 of Article 10 of this chapter, as applicable, shall  
66 apply to any or all of the following and this Code section shall not apply to any or all of the  
67 following:

68 (1) Publicly traded companies;

69 (2) Heavy-duty equipment motor vehicle dealers; and

70 (3) Natural persons or entities in the year of purchase of a heavy-duty equipment motor  
71 vehicle.

72 (d)(1) A natural person or entity, or any combination of natural persons and entities with  
73 common ownership interests, who owns one or more heavy-duty equipment motor  
74 vehicles is granted an exemption on that person's or entity's heavy-duty equipment motor  
75 vehicles in the amount of the full value of such heavy-duty equipment motor vehicles up  
76 to a maximum amount of \$100,000.00 per taxable year.

77 (2) The value of heavy-duty equipment motor vehicles in excess of such exempted  
78 amount shall remain subject to taxation under either the provisions of this article or Part 2  
79 of Article 10 of this chapter, as applicable.

80 (e) This subsection is repealed in its entirety at the last moment of December 31, 2010."

81 **SECTION 3.**

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

84 **SECTION 4.**

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