

House Bill 169

By: Representative Knight of the 126th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to excise taxes on rental of motor vehicles, so as to change certain definitions
3 regarding such taxes; to provide an effective date; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
8 excise taxes on rental of motor vehicles, is amended in Code Section 48-13-91, relating to
9 definitions regarding such taxes, by revising paragraph (1) as follows:

10 "(1) 'Rental charge' means the total value received by a rental motor vehicle concern for
11 the rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including
12 the total cash and nonmonetary consideration for the rental or lease including, but not
13 limited to, charges based on time or mileage and charges for insurance coverage or
14 collision damage waiver but excluding all charges for motor fuel taxes or sales taxes."

15 **SECTION 2.**

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

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.