

House Bill 404

By: Representative Martin of the 47<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-40.16 of the Official Code of Georgia Annotated, relating to  
2 income tax credits for low-emission vehicles, so as to change the definition of low-emission  
3 vehicle for purposes of qualifying for such credit; to provide an effective date; to provide for  
4 applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-7-40.16 of the Official Code of Georgia Annotated, relating to income tax  
8 credits for low-emission vehicles, is amended by revising paragraph (5) of subsection (a) as  
9 follows:

10 "(5) 'Low-emission vehicle' means a motor vehicle which is ~~fueled~~ fully functional on  
11 an alternative fuel and can be propelled for at least 30 miles solely by an that alternative  
12 fuel and which meets emission standards as defined under rules and regulations of the  
13 Board of Natural Resources applicable to clean fueled vehicles classified as low-emission  
14 vehicles, as amended, when operating on such alternative fuel."

15 **SECTION 2.**

16 This Act shall become effective upon its approval by the Governor or upon its becoming law  
17 without such approval and shall be applicable to all taxable years beginning on or after  
18 January 1, 2011.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.