

House Bill 996

By: Representatives Powell of the 29th and Rice of the 51st

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to ad valorem taxation of motor vehicles, so as to clarify the application
3 of ad valorem taxation provisions consistent with the federal provisions in the Service
4 Members Civil Relief Act; to provide for related matters; to provide an effective date; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

8 Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
9 relating to ad valorem taxation of motor vehicles, is amended by revising Code Section
10 48-5-471, relating to motor vehicles subject to ad valorem taxation, as follows:

11 "48-5-471.

12 (a) Every motor vehicle owned in this state by a natural person is subject to ad valorem
13 taxation by the various tax jurisdictions authorized to impose an ad valorem tax on property
14 as provided in Code Section 48-5-473; provided, however, that under no circumstances
15 shall such ad valorem taxation be collected more than one time per calendar year with
16 respect to the same motor vehicle. Every vehicle owned in this state by an entity other than
17 a natural person is, except as specifically provided in Code Section 48-5-472, subject to ad
18 valorem taxation by the various tax jurisdictions authorized to impose an ad valorem tax
19 on property as provided in Code Section 48-5-473; provided, however, that under no
20 circumstances shall such ad valorem taxation be collected more than one time per calendar
21 year with respect to the same motor vehicle. Taxes shall be charged against the owner of
22 the property, if known, and, if unknown, against the specific property itself.

23 (b)(1)(A) Any private passenger motor vehicle ~~wholly~~ and operated in this state
24 by a nonresident member of the armed forces of the United States temporarily stationed
25 in this state as a result of military orders shall not acquire a tax situs in this state and
26 such motor vehicle shall not be required to be returned for taxation in this state. ~~Not~~

27 ~~more than one motor vehicle jointly owned by such member of the armed forces of the~~
28 ~~United States together with such member's nonresident spouse, when such nonresident~~
29 ~~spouse temporarily resides in this state at the temporary domicile of such member of~~
30 ~~the armed forces of the United States for the primary purpose of residing together as a~~
31 ~~family with such member of the armed forces of the United States, shall not acquire a~~
32 ~~tax situs in this state and such motor vehicle shall not be required to be returned for~~
33 ~~taxation in this state.~~

34 (B) Upon application to register a motor vehicle, any person qualifying under the
35 exception in subparagraph (A) of this paragraph shall submit an affidavit as prescribed
36 by the commissioner for relief from ad valorem taxation pursuant to the Service
37 Members Civil Relief Act 50 U.S.C.A. 501 et seq., as amended.

38 (2) This subsection shall not apply to any motor vehicle that is used in the conduct of a
39 business.

40 (3) Nothing in this subsection shall be construed to excuse the members of the armed
41 forces of the United States or spouses from returning such motor vehicles for ad valorem
42 taxation as may be required by the laws of their state of permanent domicile."

43 **SECTION 2.**

44 This Act shall become effective on July 1, 2012.

45 **SECTION 3.**

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