

Senate Bill 473

By: Senators Harbison of the 15th, Jeffares of the 17th and Hill of the 4th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 40-2-84 of the Official Code of Georgia Annotated, relating to the
2 issuance of license plates to veterans awarded Purple Hearts, so as to include persons still
3 serving in the armed services; to amend Code Section 48-5-478.2 of the Official Code of
4 Georgia Annotated, relating to veterans awarded Purple Heart exempt from ad valorem taxes
5 provided license plate issued under Code Section 40-2-84, so as to provide for a refund of
6 ad valorem taxes; to provide for related matters; to provide for an effective date; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 40-2-84 of the Official Code of Georgia Annotated, relating to the issuance of
11 license plates to veterans awarded Purple Hearts, is amended by revising subsection (a) as
12 follows:

13 "(a)(1) Motor vehicle or motorcycle owners who are veterans of the armed forces of the
14 United States who have been awarded the Purple Heart citation shall be eligible to receive
15 a special and distinctive vehicle license plate for a private passenger car, motorcycle, or
16 truck used for personal transportation, provided that the requisite number of applications
17 are is received by the commissioner as provided in subsection (b) of this Code section.
18 Such license plate shall be issued in compliance with the state motor vehicle laws relating
19 to registration and licensing of motor vehicles as prescribed in Article 2 of this chapter.
20 (2) For purposes of this Code section, the term 'veteran' shall include a member of the
21 armed forces or reserves who is still serving on active duty after being awarded the
22 Purple Heart citation."

23 **SECTION 2.**

24 Code Section 48-5-478.2 of the Official Code of Georgia Annotated, relating to veterans
25 awarded Purple Heart exempt from ad valorem taxes provided license plate issued under

26 Code Section 40-2-84, is amended by designating the existing portion of said Code section
27 as subsection (a) and by adding a new subsection (b) to read as follows:

28 "(b) Any person who is serving on active duty as a member of the armed forces or reserves
29 after being awarded the Purple Heart and who by reason of his or her active duty status was
30 not eligible for a special license plate pursuant to Code Section 40-2-84 prior to July 1,
31 2012, shall be entitled to a refund of all ad valorem taxes which he or she paid which would
32 have been exempt under subsection (a) of this Code section if such person had been eligible
33 for such exemption."

34 **SECTION 3.**

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

36 **SECTION 4.**

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