

House Bill 463

By: Representatives Rice of the 95<sup>th</sup>, Powell of the 32<sup>nd</sup>, Greene of the 151<sup>st</sup>, and Yates of the 73<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 7 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated,  
2 relating to motor vehicle license fees and classes, so as change the registration rates under  
3 the International Registration Plan for apportioned vehicles; to provide for the local ad  
4 valorem taxes on such vehicles to be included in the registration payment; to provide for  
5 distribution to local governing authorities; to provide for procedures, conditions, and  
6 limitations; 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 Article 7 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to  
11 motor vehicle license fees and classes, is amended by revising Code Section 40-2-152,  
12 relating to fees for apportionable vehicles, as follows:

13 "40-2-152.

14 (a) Except as otherwise provided for in this Code section, the annual fee for all  
15 apportionable vehicles not operated as a common or contract carrier for hire in accordance  
16 with owner declared gross vehicle weight or combined vehicle gross weight shall be as  
17 follows:

18	(1) Less than 30,001 lbs. ....	\$ <del>45.00</del> <u>60.00</u>
19	(2) 30,001 to 36,000 lbs. ....	<del>70.00</del> <u>90.00</u>
20	(3) 36,001 to 44,000 lbs. ....	<del>115.00</del> <u>145.00</u>
21	(4) 44,001 to 54,999 lbs. ....	<del>190.00</del> <u>240.00</u>
22	(5) 55,000 to 63,280 lbs. ....	<del>300.00</del> <u>375.00</u>
23	(6) 63,281 lbs. to maximum permitted ....	<del>400.00</del> <u>500.00</u>

24 (b) Except as otherwise provided for in this Code section, the annual fee for all  
25 apportionable vehicles operated as a common or contract carrier for hire in accordance with  
26 owner declared gross vehicle weight or combined vehicle gross weight shall be as follows:

27	(1) Less than 30,001 lbs. ....	\$ <del>85.00</del> <u>110.00</u>
28	(2) 30,001 to 36,000 lbs. ....	<del>130.00</del> <u>165.00</u>
29	(3) 36,001 to 44,000 lbs. ....	<del>215.00</del> <u>270.00</u>
30	(4) 44,001 to 54,999 lbs. ....	<del>365.00</del> <u>450.00</u>
31	(5) 55,000 to 63,280 lbs. ....	<del>575.00</del> <u>720.00</u>
32	(6) 63,281 lbs. to maximum permitted ....	<del>725.00</del> <u>950.00</u>

33 (c) For each apportionable motor bus or van-type vehicle, the fee is \$3.75 for each 100  
34 pounds or fractional part of 100 pounds factory weight. No motor bus license fee shall  
35 exceed ~~\$875.00~~ \$1,000.00.

36 (d) Trucks transporting logs, pulpwood, or other forest products shall be issued restricted  
37 license plates, and the fees shall be as enumerated in Code Section 40-2-151.

38 (e) Each school bus operated exclusively in the transportation of pupils and teachers to and  
39 from schools or school activities or in the transportation of the owner and his or her  
40 immediate family shall be issued a restricted license plate for the sum of \$5.00. A bus  
41 owned by a church or owned in common with other churches and used and operated  
42 exclusively for the church in transporting members and patrons to and from church or  
43 church activities, when no part of the proceeds of the operation of the bus inures to the  
44 benefit of any private person, shall be issued a restricted license plate for the sum of \$5.00  
45 in the same manner as school buses when the bus complies with the laws applicable to  
46 school buses.

47 (f) A truck or a truck-tractor hauling fertilizer, milk, or crops as defined in paragraph (7.1)  
48 of Code Section 1-3-3 shall be issued a restricted license plate with the fee computed in  
49 accordance with Code Section 40-2-151.

50 (g) A farm vehicle shall be issued a restricted license plate with the fee computed in  
51 accordance with Code Section 40-2-151.

52 (h) For vehicles registered under subsections (a), (b), or (c) of this Code section, 20  
53 percent of the registration fee shall be shall be an alternative ad valorem tax as authorized  
54 by Article VII, Section I, Paragraph III(b)(3) of the Constitution. No other ad valorem or  
55 sales or use tax shall be assessed against such vehicles.

56 (i)(1) For all trailers owned by fleets whose tractors are registered under the International  
57 Registration Plan, ad valorem taxes shall be apportioned based on the percentage of miles  
58 driven by the fleet in this state as opposed to the percentage of miles driven outside this  
59 state. The same percentage shall apply to all trailers or semitrailers in the fleet.

60 (2) If at any time a local tax commissioner refuses to provide apportionment of ad  
61 valorem taxes for trailers in such a fleet, the owner may provide a written affidavit to the  
62 Department of Revenue attesting to the same. The Department of Revenue shall  
63 immediately accept payment of apportioned ad valorem taxes and issue tags directly for  
64 the trailers in question.

65 (j)(1) The Department of Revenue shall within 30 days following the end of each  
66 calendar month allocate and distribute to the county governing authority and to municipal  
67 governing authorities, the board of education of the county school district, and the board  
68 of education of any independent school district located in such county an amount of those  
69 proceeds necessary to offset any reduction in ad valorem tax on motor vehicles collected  
70 under Chapter 5 of Title 48 in the taxing jurisdiction of each governing authority and  
71 school district from the amount of ad valorem taxes on motor vehicles collected under  
72 Chapter 5 of Title 48 in each such governing authority and school district during the same  
73 calendar month of 2013. This reduction shall be calculated by subtracting the amount of  
74 ad valorem tax on motor vehicles collected under Chapter 5 of Title 48 in each such  
75 taxing jurisdiction from the amount of ad valorem tax on motor vehicles collected under  
76 Chapter 5 of Title 48 in that taxing jurisdiction in the same calendar month of 2013. In  
77 the event that the local title ad valorem tax fee proceeds are insufficient to fully offset  
78 such reduction in ad valorem taxes on motor vehicles, the tag agent or the Department of  
79 Revenue shall allocate a proportionate amount of the proceeds to each governing  
80 authority and to the board of education of each such school district, and any remaining  
81 shortfall shall be paid from the following month's local title ad valorem tax fee proceeds.  
82 In the event that a shortfall remains, the Department of Revenue shall continue to first  
83 allocate local title ad valorem tax fee proceeds to offset such shortfalls until the shortfall  
84 has been fully repaid.

85 (2) Of the proceeds remaining following the allocation and distribution under paragraph  
86 (1) of this subsection, the Department of Revenue shall allocate and distribute to the  
87 county governing authority and to municipal governing authorities, the board of  
88 education of the county school district, and the board of education of any independent  
89 school district located in such county the remaining amount of those proceeds in the  
90 manner provided in this paragraph. Such proceeds shall be deposited in the general fund  
91 of such governing authority or board of education and shall not be subject to any use or  
92 expenditure requirements provided for under any of the following described local sales  
93 and use taxes but shall be authorized to be expended in the same manner as authorized  
94 for the ad valorem tax revenues on motor vehicles under Chapter 5 of Title 48 which  
95 would otherwise have been collected for such governing authority or board of education.  
96 Of such remaining proceeds:

97 (A) An amount equal to one-third of such proceeds shall be distributed to the board of  
98 education of the county school district and the board of education of each independent  
99 school district located in such county in the same manner as required for any local sales  
100 and use tax for educational purposes levied pursuant to Part 2 of Article 3 of Chapter  
101 8 of Title 48 currently in effect. If such tax is not currently in effect, such proceeds  
102 shall be distributed to such board or boards of education in the same manner as if such  
103 tax were in effect;

104 (B)(i) Except as otherwise provided in this subparagraph, an amount equal to  
105 one-third of such proceeds shall be distributed to the governing authority of the  
106 county and the governing authority of each qualified municipality located in such  
107 county in the same manner as specified under the distribution certificate for the joint  
108 county and municipal sales and use tax under Article 2 of Chapter 8 of Title 48  
109 currently in effect.

110 (ii) If such tax were never in effect, such proceeds shall be distributed to the  
111 governing authority of the county and the governing authority of each qualified  
112 municipality located in such county on a pro rata basis according to the ratio of the  
113 population that each such municipality bears to the population of the entire county.

114 (iii) If such tax is currently in effect as well as a local option sales and use tax for  
115 educational purposes levied pursuant to a local constitutional amendment, an amount  
116 equal to one-third of such proceeds shall be distributed in the same manner as  
117 required under division (i) of this subparagraph, and an amount equal to one-third of  
118 such proceeds shall be distributed to the board of education of the county school  
119 district.

120 (iv) If such tax is not currently in effect and a local option sales and use tax for  
121 educational purposes levied pursuant to a local constitutional amendment is currently  
122 in effect, such proceeds shall be distributed to the board of education of the county  
123 school district and the board of education of any independent school district in the  
124 same manner as required under that local constitutional amendment.

125 (v) If such tax is not currently in effect and a homestead option sales and use tax  
126 under Article 2A of Chapter 8 of Title 48 is in effect, such proceeds shall be  
127 distributed to the governing authority of the county, each qualified municipality, and  
128 each existing municipality in the same proportion as otherwise required under Code  
129 Section 48-8-104;

130 (C)(i) An amount equal to one-third of such proceeds shall be distributed to the  
131 governing authority of the county and the governing authority of each qualified  
132 municipality located in such county in the same manner as specified under an  
133 intergovernmental agreement or as otherwise required under the county special

134 purpose local option sales and use tax under Part 1 of Article 3 of Chapter 8 of Title  
 135 48 currently in effect; provided, however, that this division shall not apply if division  
 136 (iii) of subparagraph (B) of this paragraph is applicable.

137 (ii) If such tax were in effect but expired and is not currently in effect, such proceeds  
 138 shall be distributed to the governing authority of the county and the governing  
 139 authority of each qualified municipality located in such county in the same manner  
 140 as if such tax were still in effect according to the intergovernmental agreement or as  
 141 otherwise required under the county special purpose local sales and use tax under Part  
 142 1 of Article 3 of Chapter 8 of Title 48 for the 12 month period commencing at the  
 143 expiration of such tax. If such tax is not renewed prior to the expiration of such 12  
 144 month period, such amount shall be distributed in accordance with division (i) of  
 145 subparagraph (B) of this paragraph; provided, however, that if a tax under Article 2  
 146 of Chapter 8 of Title 48 is not in effect, such amount shall be distributed in  
 147 accordance with division (ii) of subparagraph (B) of this paragraph;

148 (D) If such tax is not currently in effect in a county in which a tax is levied for  
 149 purposes of a metropolitan area system of public transportation, as authorized by the  
 150 amendment to the Constitution set out at Ga. L. 1964, p. 1008; the continuation of such  
 151 amendment under Article XI, Section I, Paragraph IV(d) of the Constitution; and the  
 152 laws enacted pursuant to such constitutional amendment, such proceeds shall be  
 153 distributed to the governing body of the authority created by local Act to operate such  
 154 metropolitan area system of public transportation; and

155 (E) If such tax were never in effect, such proceeds shall be distributed in the same  
 156 manner as specified under the distribution certificate for the joint county and municipal  
 157 sales and use tax under Article 2 of Chapter 8 of Title 48 currently in effect; provided,  
 158 however, that if such tax under such article is not in effect, such proceeds shall be  
 159 distributed to the governing authority of the county and the governing authority of each  
 160 qualified municipality located in such county on a pro rata basis according to the ratio  
 161 of the population that each such municipality bears to the population of the entire  
 162 county."

163 **SECTION 2.**

164 This Act shall become effective upon its approval by the Governor or upon its becoming law  
 165 without such approval and shall be applicable to all registration fees provided for in this Act  
 166 that are due and payable on or after January 1, 2014.

167 **SECTION 3.**

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