

House Bill 686

By: Representative Martin of the 49th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to the
2 title ad valorem fee on vehicles in Georgia, so as to provide an exemption to payment of the
3 fee by an owner who has paid the fee or paid sales and use tax on a vehicle, subsequently
4 registered in another state, which was later returned to this state in control of the original
5 owner; to provide for related matters; to provide for an effective date; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to the title ad
10 valorem fee on vehicles in Georgia, is amended by revising paragraph (4) of subsection (d)
11 as follows:

12 "(4)(A) The state and local title ad valorem tax fees provided for under this Code
13 section shall not apply to corrected titles, replacement titles under Code Section
14 40-3-31, or titles reissued to the same owner pursuant to Code Sections 40-3-50 through
15 40-3-56.

16 (B) The state and local title ad valorem tax fees provided for under this Code section
17 shall not apply to an owner who has paid either sales and use tax and ad valorem taxes
18 or the state and local title ad valorem tax fees provided for under this Code section on
19 a vehicle prior to the vehicle leaving this state and being registered in another state,
20 upon the return of the vehicle to the original owner in this state."

21 **SECTION 2.**

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

24

SECTION 3.

25 All laws and parts of laws in conflict with this Act are repealed.