

House Bill 919

By: Representatives Teasley of the 37<sup>th</sup>, Harrell of the 106<sup>th</sup>, Peake of the 141<sup>st</sup>, Williamson of the 115<sup>th</sup>, Nix of the 69<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to  
2 alternative ad valorem tax on motor vehicles, so as to provide for the rate of taxation for  
3 certain vehicles purchased or donated by charitable organizations; to provide for related  
4 matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to alternative ad  
8 valorem tax on motor vehicles, is amended by revising paragraph (13) of subsection (d) as  
9 follows:

10 "(13)(A) Any motor vehicle which is donated to a nonprofit organization exempt from  
11 taxation under Section 501(c)(3) of the Internal Revenue Code for the purpose of being  
12 transferred to another person shall, when titled in the name of such nonprofit  
13 organization, not be subject to state and local title ad valorem tax fees under  
14 paragraph (1) of subsection (b) of this Code section but shall be subject to state and  
15 local title ad valorem tax fees otherwise applicable to salvage titles under paragraph (2)  
16 of subsection (b) of this Code section.

17 (B) Any motor vehicle which is donated to or purchased by a nonprofit organization  
18 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code for the  
19 purpose of being solely used by the organization for charitable, religious, educational,  
20 scientific, literary, testing for public safety, fostering national or international amateur  
21 sports competition, or preventing cruelty to children or animals shall not be subject to  
22 state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this  
23 Code section but shall be subject to a state title ad valorem tax fee in an amount equal  
24 to .50 percent of the fair market value of such motor vehicle and a local title ad valorem  
25 tax fee in an amount equal to .50 percent of the fair market value of such motor  
26 vehicle."

27

**SECTION 2.**

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

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**SECTION 3.**

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