

House Bill 94

By: Representatives Williams of the 119th, Yates of the 73rd, Atwood of the 179th, and Belton of the 112th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions regarding the ad valorem taxation of motor vehicles
3 and motor homes, so as to exempt certain members of the armed forces from penalties for
4 failure to timely pay the ad valorem tax; to provide for related matters; to provide for an
5 effective date and applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
9 relating to general provisions regarding the ad valorem taxation of motor vehicles and motor
10 homes, is amended by revising Code Section 48-5-451, relating to the penalty for failure to
11 make return or pay tax on a motor vehicle or mobile home, as follows:

12 "48-5-451.

13 (a) Every Except as otherwise provided in subsection (b) of this Code section, every owner
14 of a motor vehicle or a mobile home, in addition to the ad valorem tax due on the motor
15 vehicle or mobile home, shall be liable for a penalty of 10 percent of the tax due or \$5.00,
16 whichever is greater, for the failure to make the return or pay the tax in accordance with
17 this article.

18 (b) Any Georgia resident who is a member of the armed forces of the United States serving
19 in an active duty or reserve capacity, and who is assigned to duty outside of Georgia, shall
20 not be assessed any penalty for failure to pay the tax due on a motor vehicle under
21 subsection (a) of this Code section for any period of time such member is assigned to duty
22 outside of Georgia. Any such person shall remain liable for the ad valorem tax due on a
23 motor vehicle he or she owns. This subsection shall not apply to motor vehicles subject
24 to Code Section 48-5-441.1. The commissioner shall promulgate any necessary rules and
25 forms to implement the provisions of this subsection."

26

SECTION 2.

27 This Act shall become effective on July 1, 2015, and shall be applicable to any penalties
28 assessed on or after that date. Any proceedings instituted for the collection of penalties under
29 the law in existence prior to July 1, 2015, shall not be affected by the enactment of this Act.

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SECTION 3.

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