

House Bill 291

By: Representatives Powell of the 32<sup>nd</sup> and Rice of the 95<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 40-2-152 of the Official Code of Georgia Annotated, relating to fees  
2 and alternative ad valorem taxation of apportionable vehicles, so as to revise and change  
3 certain provisions regarding the distribution of alternative ad valorem tax proceeds; to  
4 provide for 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 40-2-152 of the Official Code of Georgia Annotated, relating to fees and  
8 alternative ad valorem taxation of apportionable vehicles, is amended by revising subsection  
9 (m) as follows:

10 "(m)(1) The alternative ad valorem tax imposed by this Code section shall be collected  
11 by the commissioner and shall be distributed annually from the separate, segregated fund  
12 not later than April 1 of the calendar year immediately following the calendar year in  
13 which such taxes were paid to the commissioner, in the manner provided for in this  
14 subsection.

15 (2) Except as provided in paragraph (3) of this subsection, each ~~Each~~ year, the  
16 distributions of alternative ad valorem tax proceeds under this subsection shall be based  
17 upon the immediately preceding year's tax digest of each participating qualified tax  
18 authority submitted to and approved by the commissioner. If such digest has not been  
19 submitted and approved, the commissioner shall, for purposes of this subsection, utilize  
20 in its place the most recently submitted and approved tax digest of such participating  
21 qualified tax jurisdiction.

22 (3)(A) One percent of the alternative ad valorem tax collected by the commissioner  
23 shall be paid into the general fund of the state treasury in order to defray costs of  
24 administration.

25 (B) Except for the amount provided in subparagraph (A) of this paragraph, the  
26 remaining proceeds of the alternative ad valorem tax shall be divided among each

27 qualified tax jurisdiction of this state. Such qualified tax jurisdictions shall be limited  
 28 to only a county, municipality, county school district, and independent school district  
 29 which levies or causes to be levied for their benefit a property tax on real and tangible  
 30 personal property. The commissioner shall determine the amount of ad valorem tax on  
 31 apportionable vehicles identified under subsections (a), (b), and (c) of this Code section  
 32 that was received by each qualified tax jurisdiction for the 2013 tax year. That amount  
 33 shall represent the benchmark amount for such qualified tax jurisdiction. For the 2015  
 34 tax year and all subsequent tax years, each qualified tax jurisdiction shall receive an  
 35 amount of alternative ad valorem tax revenue equal to such benchmark amount. In the  
 36 event a new qualified tax jurisdiction is created after the 2013 tax year, the  
 37 commissioner shall recalculate the benchmark amounts to provide for a proportionate  
 38 distribution to each new qualified tax jurisdiction beginning in the year subsequent to  
 39 its creation. In the event a qualified tax jurisdiction ceases to be a qualified tax  
 40 jurisdiction, it shall not be entitled to receive a distribution of either the benchmark  
 41 amount under this subparagraph or the remaining distribution amount under  
 42 subparagraph (C) of this paragraph.

43 (C) When a qualified tax jurisdiction has received an amount equal to the benchmark  
 44 amount, the remaining The distribution shall be made according to the proportion that  
 45 the amount of ad valorem taxes to be collected by a qualified tax jurisdiction under the  
 46 tax digest specified under paragraph (2) of this subsection bears to the total amount of  
 47 ad valorem taxes to be collected for all purposes applicable to real and tangible personal  
 48 property in this state for the immediately preceding calendar year."

49 **SECTION 2.**

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

52 **SECTION 3.**

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