

House Bill 336

By: Representatives Kirby of the 114<sup>th</sup>, Stephens of the 164<sup>th</sup>, Caldwell of the 20<sup>th</sup>, Spencer of the 180<sup>th</sup>, Dudgeon of the 25<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to  
2 alternative ad valorem tax on motor vehicles, so as to allow persons who move to this state  
3 and title their motor vehicles to elect between paying title ad valorem taxes on such motor  
4 vehicles or paying ordinary annual ad valorem taxes on such motor vehicles; to provide for  
5 related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to alternative ad  
9 valorem tax on motor vehicles, is amended by revising paragraph (3) of subsection (d) of  
10 Code Section 48-5C-1, relating to definitions, exemption from taxation, allocation and  
11 disbursement of proceeds collected by tag agents, fair market value of vehicle appealable,  
12 and report, as follows:

13 "(3) Any individual who:

14 (A) Is required by law to register a motor vehicle or motor vehicles in this state which  
15 were registered in the state in which such person formerly resided; and

16 (B) Is required to file an application for a certificate of title under Code Section  
17 40-3-21 or 40-3-32

18 shall make an election of whether to have such motor vehicle be subject to ad valorem  
19 taxation under Chapter 5 of this title or the alternative ad valorem taxation provisions of  
20 paragraph (1) of subsection (b) of this Code section. If the individual elects to have such  
21 motor vehicle become subject to ad valorem taxation under Chapter 5 of this title, then  
22 such motor vehicle shall not be subject to taxation under paragraph (1) of subsection (b)  
23 of this Code section and such individual shall pay ad valorem taxes on such motor vehicle  
24 in accordance with the provisions of Chapter 5 of this title. If the individual elects to  
25 have such motor vehicle become subject to the alternative ad valorem taxation provisions  
26 of paragraph (1) of subsection (b) of this Code section, such individual shall only be

27 required to pay state and local title ad valorem tax fees in the amount of 50 percent of the  
28 amount which would otherwise be due and payable under this subsection at the time of  
29 filing the application for a certificate of title, and the remaining 50 percent shall be paid  
30 within 12 months."

31 **SECTION 2.**

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