

House Bill 312

By: Representatives Morris of the 26th, Belton of the 112th, Clark of the 98th, Hitchens of the 161st, Prince of the 127th, 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 discounts on state and local
3 title ad valorem tax fees charged on vehicles owned by disabled service members or
4 surviving spouses of service members returning to Georgia; to provide definitions; to provide
5 qualifications and limitations to the discounts; to provide for related matters; to provide an
6 effective date; to repeal conflicting 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 alternative ad
10 valorem tax on motor vehicles, is amended by adding a new paragraph to subsection (d) to
11 read as follows:

12 “(19)(A) As used in this paragraph, the term:

13 (i) 'Returning disabled service member' means a formerly active duty member of the
14 regular or reserve component of the United States armed forces, the United States
15 Coast Guard, the Georgia National Guard, or the Georgia Air National Guard who
16 was on ordered federal duty for a period of 90 days or longer with a service-connected
17 disability, as defined by 38 U.S.C. Section 101 or other applicable federal law,
18 reestablishing residence in Georgia within 60 days of his or her End of Active Service
19 or End of Active Obligated Service.

20 (ii) 'Returning surviving spouse' means the surviving spouse of an active duty
21 member of the regular or reserve component of the United States armed forces, the
22 United States Coast Guard, the Georgia National Guard, or the Georgia Air National
23 Guard who was on ordered federal duty for a period of 90 days or longer
24 reestablishing residence in Georgia within 60 days of the service related death of said
25 service member.

26 (B) In the case of a vehicle owned by a returning disabled service member that was
27 titled or registered in another state for at least 90 days prior to the date such owner is
28 required by law to register such vehicle in this state, the state and local title ad valorem
29 tax fees charged pursuant to this Code section shall be discounted in a percentage equal
30 to the service member's greatest percentage of service-connected disability rating
31 established by the Department of Defense, the Department of Veterans Affairs, or any
32 other applicable department or agency of the federal government.

33 (C) In the case of a vehicle owned by a returning surviving spouse that was titled or
34 registered in another state for at least 90 days prior to the date such owner is required
35 by law to register such vehicle in this state, the state and local title ad valorem tax fees
36 charged pursuant to this Code section shall be 100 percent discounted.

37 (D) To qualify for the discounts provided in subparagraph (B) or (C) of this paragraph,
38 the returning disabled service member or returning surviving spouse must present
39 evidence that his or her home of record prior to the service member entering active duty
40 or prior to the marriage was in this state.

41 (E) No more than two vehicles owned by a returning disabled service member or a
42 returning surviving spouse shall be eligible for the discounts provided in this
43 paragraph."

44 **SECTION 2.**

45 This Act shall become effective on July 1, 2019.

46 **SECTION 3.**

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