

Senate Bill 138

By: Senators Martin of the 9th, Mullis of the 53rd, Albers of the 56th, Dugan of the 30th, Harper of the 7th and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend the Official Code of Georgia Annotated so as to provide certain benefits to  
2 disabled first responders; to amend Article 3 of Chapter 2 of Title 40 of the Official Code of  
3 Georgia Annotated, so as to provide for a free license plate for certain disabled first  
4 responders; to amend Code Section 48-5C-1 of the Official Code of Georgia Annotated,  
5 relating to alternative ad valorem tax on motor vehicles, so as to provide an exemption from  
6 state and local title ad valorem tax fees charged on vehicles owned by certain disabled first  
7 responders or surviving spouses of such disabled first responders; to amend Code Section  
8 48-7-27 of the Official Code of Georgia Annotated, relating to computation of net income,  
9 so as to exempt disability payments to certain disabled first responders from state income tax;  
10 to provide for conditions, procedures, and limitations; to provide for related matters; to  
11 provide an effective date and applicability; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

14 Article 3 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated, is amended by  
15 adding a new Code section to read as follows:

16 "40-2-72.1.

17 (a) A disabled first responder who is a citizen and resident of this state shall, upon  
18 application therefor, be issued a free motor vehicle license plate. As used in this Code  
19 section, the term 'disabled first responder' means a law enforcement officer, fireman,  
20 publicly employed emergency medical technician, or a surviving spouse of such an  
21 individual, receiving payments pursuant to Code Section 45-9-85 due to total permanent  
22 disability, partial permanent disability, organic brain damage, or death occurring in the line  
23 of duty.

24 (b) Any disabled first responder shall, upon application therefor, be issued a free motor  
25 vehicle license plate upon presentation of proof that he or she qualifies as a disabled first  
26 responder.

27 (c)(1) Once a disabled first responder has established his or her eligibility to receive free  
 28 motor vehicle license plates he or she shall be entitled to receive free plates or free  
 29 revalidation decals in succeeding years on any automobile, private passenger pickup  
 30 truck, motorcycle, station wagon, or van type vehicle of three-quarter tons or less that he  
 31 or she may own or jointly with his or her spouse or minor child own or acquire in the  
 32 future.

33 (2)(A) Two license plates or revalidation decals each year shall be furnished for  
 34 vehicles other than motorcycles to disabled first responders qualifying under this Code  
 35 section unless the originals are lost. Such plates shall be fastened to both the front and  
 36 the rear of the vehicle.

37 (B) One license plate or revalidation decal each year shall be furnished for motorcycles  
 38 to disabled first responders qualifying under this Code section unless the original is lost.  
 39 Such plate shall be fastened to the rear of the vehicle.

40 (3) In the event of the death of the person who received the special license plates  
 41 pursuant to this Code section, upon complying with the motor vehicle laws relating to  
 42 registration and licensing of motor vehicles, his or her surviving spouse or minor child  
 43 may continue to receive the free special license plates and revalidation decals until the  
 44 remarriage of the surviving spouse or death of the surviving spouse or minor child."

## 45 SECTION 2.

46 Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to alternative ad  
 47 valorem tax on motor vehicles, is amended by adding a new paragraph in subsection (a) and  
 48 adding a new subdivision to paragraph (7) of subsection (d) to read as follows:

49 “(1) 'Disabled first responder' means a law enforcement officer, fireman, publicly  
 50 employed emergency medical technician, or a surviving spouse of such an individual,  
 51 receiving payments pursuant to Code Section 45-9-85 due to total permanent disability,  
 52 partial permanent disability, organic brain damage, or death occurring in the line of duty.”

53 “(7)(A) Any motor vehicle which is exempt from sales and use tax pursuant to  
 54 paragraph (30) of Code Section 48-8-3 shall be exempt from state and local title ad  
 55 valorem tax fees under this subsection.

56 (B) Any motor vehicle which is exempt from ad valorem taxation pursuant to Code  
 57 Section 48-5-478, 48-5-478.1, 48-5-478.2, or 48-5-478.3 shall be exempt from state and  
 58 local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code  
 59 section.

60 (C) Any motor vehicle which is registered by a disabled first responder in this state  
 61 shall be exempt from state and local title ad valorem tax fees under paragraph (1) of  
 62 subsection (b) of this Code section.”

63

**SECTION 3.**

64 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of  
65 net income, is amended by adding a new paragraph to subsection (a) to read as follows:

66 "(12.4)(A) An amount equal to 100 percent of the payments to a disabled first  
67 responder to the extent such amounts are included in the taxpayer's federal adjusted  
68 gross income and are not otherwise exempt under any other provision of law.

69 (B) As used in this paragraph, the term 'disabled first responder' means a law  
70 enforcement officer, fireman, publicly employed emergency medical technician, or a  
71 surviving spouse of such an individual, receiving payments pursuant to Code  
72 Section 45-9-85 due to total permanent disability, partial permanent disability, organic  
73 brain damage, or death occurring in the line of duty."

74

**SECTION 4.**

75 This Act shall become effective on July 1, 2019, and Section 3 of this Act shall apply to  
76 taxable years beginning on or after January 1, 2019.

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**SECTION 5.**

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