

House Bill 412

By: Representatives Lumsden of the 12<sup>th</sup>, Stephens of the 164<sup>th</sup>, Gravley of the 67<sup>th</sup>, Powell of the 171<sup>st</sup>, and Hitchens of the 161<sup>st</sup>

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 taxes on motor vehicles, so as to provide an exclusion for motor  
3 vehicles owned or leased by or to a nonprofit organization or entity that is exempt from  
4 taxation under Section 501(c) of the federal Internal Revenue Code which provides fire  
5 protection and firefighting services to communities in this state; to provide for related  
6 matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

14 "(19) Motor vehicles owned or leased by or to a nonprofit organization or entity that is  
15 exempt from taxation under Section 501(c) of the federal Internal Revenue Code which  
16 provides fire protection and firefighting services to communities in this state shall not be  
17 subject to the state and local title ad valorem tax fees provided for under paragraph (1)  
18 of subsection (b) of this Code section."

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.