

The Senate Committee on Finance offered the following substitute to SB 138:

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

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

15 **SECTION 1.**

16 Article 3 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to
17 prestige license plates and special plates for certain persons and vehicles, is amended by
18 adding a new Code section to read as follows:

19 "40-2-72.1.

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

27 emergency medical technician is not facing pending charges for and has not been convicted
 28 of a crime related to his or her conduct in the line of duty, and his or her state licensure as
 29 a law enforcement officer, fireman, or emergency medical technician is not subject to
 30 pending action for suspension or revocation and has not been revoked or suspended due to
 31 his or her bad conduct.

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

35 (c)(1) Once a disabled first responder has established his or her eligibility to receive free
 36 motor vehicle license plates, he or she shall be entitled to receive free plates or free
 37 revalidation decals in succeeding years on any automobile, private passenger pickup
 38 truck, motorcycle, station wagon, or van type vehicle of three-quarter tons or less that he
 39 or she owns or jointly owns with his or her spouse or minor child.

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

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

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

52 **SECTION 2.**

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

56 "(1) 'Disabled first responder' means a law enforcement officer, fireman, publicly
 57 employed emergency medical technician, or a surviving spouse of such an individual,
 58 receiving payments pursuant to Code Section 45-9-85 due to total permanent disability,
 59 partial permanent disability, organic brain damage, or death occurring in the line of duty,
 60 provided that such law enforcement officer, fireman, or publicly employed emergency
 61 medical technician is not facing pending charges for and has not been convicted of a
 62 crime related to his or her conduct in the line of duty, and his or her state licensure as a

63 law enforcement officer, fireman, or emergency medical technician is not subject to
 64 pending action for suspension or revocation and has not been revoked or suspended due
 65 to his or her bad conduct."

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

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

73 (C) Each disabled first responder shall be allowed an exemption from state and local
 74 title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section
 75 levied on a maximum of \$50,000.00 in aggregate of the fair market value combined for
 76 all motor vehicles that he or she registers in this state during any three-year period."

77 **SECTION 3.**

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

80 "(12.4)(A) An amount equal to 100 percent of the payments to a disabled first
 81 responder to the extent such amounts are included in the taxpayer's federal adjusted
 82 gross income and are not otherwise exempt under any other provision of law.

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

88 **SECTION 4.**

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

91 **SECTION 5.**

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