

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

**AS PASSED SENATE**

**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.