

The House Committee on Motor Vehicles offers 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 establish a special license plate supporting Sickle Cell Foundation of Georgia, Inc.; to amend  
6 Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to alternative ad  
7 valorem tax on motor vehicles, so as to provide a limited exemption from state and local title  
8 ad valorem tax fees charged on vehicles owned by certain disabled first responders or  
9 surviving spouses of such disabled first responders; to amend Code Section 48-7-27 of the  
10 Official Code of Georgia Annotated, relating to computation of net income, so as to exempt  
11 disability payments to certain disabled first responders from state income tax; to provide for  
12 conditions, procedures, and limitations; to provide for related matters; to provide an effective  
13 date and applicability; to provide for compliance with constitutional requirements; to repeal  
14 conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

17 Article 3 of Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to  
18 prestige license plates and special plates for certain persons and vehicles, is amended by  
19 revising Code Section 40-2-63.1, relating to special license plates for public safety first  
20 responders injured in the line of duty, as follows:

21 "40-2-63.1.

22 (a) Any law enforcement officer, firefighter, emergency medical services personnel,  
23 ambulance driver, or other similarly employed public safety first responder who has  
24 sustained a major injury through no fault of his or her own during the competent  
25 performance of his or her official duties shall, upon application therefor, be issued a free  
26 special and distinctive motor vehicle license plate upon presentation of proof that such

27 individual is entitled to receive such special license plate. ~~Application for such license~~  
 28 ~~plates shall include payment of a manufacturing fee of \$25.00.~~ For purposes of this Code  
 29 section, a major injury shall be one that was of sufficient seriousness as to require  
 30 hospitalization or comparable medical treatment and which resulted in permanent disability  
 31 or disfigurement of the body.

32 (b) License plates issued pursuant to this Code section need not contain a place for the  
 33 county name decal as required pursuant to Code Section 40-2-9, and a county name decal  
 34 need not be affixed to a license plate issued pursuant to this Code section. Special and  
 35 distinctive license plates issued pursuant to this Code section shall be renewed annually,  
 36 and free revalidation decals shall be issued upon compliance with the laws relating to  
 37 registration and licensing ~~and upon payment of an additional registration fee of \$35.00~~  
 38 ~~which shall be collected by the county tag agent at the time for collection of other~~  
 39 ~~registration fees and shall be remitted to the state as provided in Code Section 40-2-34.~~  
 40 The special license plates issued pursuant to this Code section shall be transferred to  
 41 another vehicle as provided in Code Section 40-2-80.

42 (c) The commissioner is authorized and directed to design the license plate, establish  
 43 procedures, establish standards for proof of eligibility, and promulgate rules and  
 44 regulations to effectuate the purposes of this Code section."

#### 45 SECTION 2.

46 Said article is further amended in Code Section 40-2-86, relating to special license plates  
 47 promoting or supporting certain worthy agencies, funds, or nonprofit corporations with  
 48 proceeds disbursed to the general fund and the agency, fund, or nonprofit corporation, by  
 49 adding a new paragraph to subsection (m) to read as follows:

50 "(16) A special license plate to support the Sickle Cell Foundation of Georgia, Inc. The  
 51 funds raised by the sale of this special license plate shall be disbursed as provided in  
 52 paragraph (1) of this subsection to the Sickle Cell Foundation of Georgia, Inc."

#### 53 SECTION 3.

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

57 "(.1) 'Disabled first responder' means a law enforcement officer, fireman, publicly  
 58 employed emergency medical technician, or a surviving spouse of such an individual,  
 59 receiving payments pursuant to Code Section 45-9-85 due to total permanent disability,  
 60 partial permanent disability, organic brain damage, or death occurring in the line of duty,  
 61 provided that such law enforcement officer, fireman, or publicly employed emergency

62 medical technician is not facing pending charges for and has not been convicted of a  
 63 crime related to his or her conduct in the line of duty, and his or her state licensure as a  
 64 law enforcement officer, fireman, or emergency medical technician is not subject to  
 65 pending action for suspension or revocation and has not been revoked or suspended due  
 66 to his or her bad conduct."

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

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

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

#### 78 **SECTION 4.**

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

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

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

#### 89 **SECTION 5.**

90 This Act shall become effective on July 1, 2019, and Section 4 of this Act shall apply to  
 91 taxable years beginning on or after January 1, 2019.

#### 92 **SECTION 6.**

93 In accordance with the requirements of Article III, Section IX, Paragraph VI(n) of the  
 94 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
 95 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

96

**SECTION 7.**

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