

Senate Bill 353

By: Senators Parent of the 42nd, Harrell of the 40th, Karinshak of the 48th, James of the 35th, Jones II of the 22nd and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to  
2 registration and licensing of motor vehicles, so as to remove a fee for the operation of  
3 alternative fueled vehicles and make conforming changes; to amend Code Section 48-7-40.16  
4 of the Official Code of Georgia Annotated, relating to income tax credits for low-emission  
5 vehicles, so as to provide for an income tax credit for low-emission vehicles; to provide for  
6 related matters; to provide for applicability; to repeal conflicting laws; and for other  
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 2 of Title 40 of the Official Code of Georgia Annotated, relating to registration and  
11 licensing of motor vehicles, is amended in Code Section 40-2-38, relating to registration and  
12 licensing of manufacturers, distributors, and dealers and issuance of manufacturer,  
13 distributor, and dealer plates, by revising paragraph (5) of subsection (a) as follows:

14 "(5) The commissioner shall include a distinctive logo or emblem for any manufacturer's,  
15 distributor's, or manufacturer headquarters' license plate to be attached to an alternative  
16 fueled vehicle, as such term is defined in paragraph (7) of subsection (l) of Code Section  
17 40-2-86.1. ~~Alternative fuel vehicles bearing a special license plate pursuant to this~~  
18 ~~subsection shall be subject to the alternative fuel vehicle fees as set forth in paragraph~~  
19 ~~(19) of subsection (a) of Code Section 40-2-151 at the time of initial issuance and~~  
20 ~~annually thereafter in a manner prescribed by the commissioner.~~ Display of a special  
21 license plate issued pursuant to this paragraph shall authorize travel by such alternative  
22 fueled vehicle in lanes for exclusive or preferential use designated pursuant to Code  
23 Section 32-9-4."

24

**SECTION 2.**

25 Said chapter is further amended in Code Section 40-2-86.1, relating to special license plates  
 26 promoting or supporting certain worthy agencies, funds, or nonprofit corporations and  
 27 qualified motor vehicles or drivers with proceeds deposited into the general fund, by revising  
 28 paragraph (7) of subsection (l) as follows:

29 "(7)(A) A special license plate to be issued for alternative fueled vehicles, which  
 30 license plate shall be similar in design to the license plate issued to all other residents  
 31 of this state except that the commissioner shall place a distinctive logo or emblem on  
 32 the license plate which shall distinguish the vehicle as an alternative fueled vehicle  
 33 eligible to travel in travel lanes designated for such vehicles under paragraph (4) of  
 34 subsection (a) of Code Section 32-9-4. The words 'alternative fueled vehicle' shall be  
 35 imprinted on such special license plate in lieu of the county name decal. The funds  
 36 raised by the sale of this license plate shall be deposited in the general fund.

37 (B) As used in this paragraph, the term:

38 (i) 'Alternative fuel' means electricity, natural gas, and propane.

39 (ii) 'Alternative fueled vehicle' means any vehicle fueled solely by alternative fuel as  
 40 defined in division (i) of this subparagraph, bi-fuel, or dual fuel.

41 ~~(C) Pursuant to paragraph (19) of subsection (a) of Code Section 40-2-151, the~~  
 42 ~~applicant for a special license plate for any alternative fueled vehicle shall provide~~  
 43 ~~proof that he or she has paid the registration fee prescribed therein prior to the issuance~~  
 44 ~~of any special license plate under this paragraph."~~

45

**SECTION 3.**

46 Said chapter is further amended in Code Section 40-2-151, relating to annual license fees for  
 47 operation of vehicles, fee for permanent licensing of certain trailers, and fee for new  
 48 passenger car, is amended by repealing paragraph (a)(19) in its entirety.

49

**SECTION 4.**

50 Code Section 48-7-40.16 of the Official Code of Georgia Annotated, relating to income tax  
 51 credits for low-emission vehicles, is amended by revising subsection (b) and paragraph (6)  
 52 of subsection (e) as follows:

53 "(b)~~(1)~~ A tax credit is allowed against the tax imposed under this article to a taxpayer for  
 54 the purchase or lease of a new low-emission vehicle or new zero emission vehicle that  
 55 is registered in the State of Georgia. The amount of the credit shall be:

56 ~~(A)~~(1) For any new low-emission vehicle, 10 percent of the cost of such vehicle or  
 57 \$2,500.00, whichever is less; and

58 ~~(B)(2)~~ For any new zero emission vehicle, 20 percent of the cost of such vehicle or  
 59 \$5,000.00, whichever is less.

60 ~~(2) For any new low-emission vehicle or new zero emission vehicle purchased or leased~~  
 61 ~~on or after July 1, 2015, the amount of the credit shall be \$0.00."~~

62 "(6) Tax credits authorized in this Code section shall be granted to a taxpayer who  
 63 purchased or leased and placed in service in Georgia a new low-emission vehicle or zero  
 64 emission vehicle, which also is a low-speed vehicle, but only if such low-speed vehicle  
 65 was placed in service during the taxable year ~~ending December 31, 2001~~ beginning  
 66 January 1, 2020. For purposes of this paragraph, the term 'low-speed vehicle' means a  
 67 low-speed vehicle as defined in paragraph (25.1) of Code Section 40-1-1. Any claim for  
 68 such credit must be accompanied by a manufacturer's statement of origin issued to a  
 69 dealer registered in Georgia which certifies that the low-speed vehicle was manufactured  
 70 in compliance with those federal motor vehicle safety standards set forth in 49 C.F.R.  
 71 Section 571.500 and in effect on January 1, ~~2001~~ 2020, as well as any other  
 72 documentation deemed necessary by the commissioner to establish the date that delivery  
 73 was made and such vehicle was placed in service. A taxpayer shall only be eligible to  
 74 claim such credit with respect to a single low-speed vehicle."

75 **SECTION 5.**

76 Section 4 of this Act shall be applicable to all taxable years beginning on or after January 1,  
 77 2020.

78 **SECTION 6.**

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