

The House Committee on Ways and Means offers the following substitute to HB 779:

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 revise the distribution of the proceeds  
3 of such taxes among local governments; to provide for related matters; to provide an  
4 effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to alternative ad  
8 valorem taxes on motor vehicles, is amended by revising paragraph (c)(3)(C) of Code  
9 Section 48-5C-1, relating to definitions, exemption from taxation, allocation and  
10 disbursement of proceeds collected by tag agents, fair market value of vehicle appealable,  
11 and report, as follows:

12 "(C) As to the proceeds remaining after the distribution provided for in  
13 subparagraph (A) of this paragraph, with regard to the proceeds associated with and  
14 collected on motor vehicle titles for motor vehicles registered in the incorporated areas  
15 of the county, the tag agent of the county shall within 20 days following the end of each  
16 calendar month allocate such proceeds by the municipality from which the proceeds  
17 were derived and then, for each such municipality, distribute ~~28~~ 23 percent of such  
18 proceeds to the county governing authority and ~~23~~ 28 percent of such proceeds to the  
19 governing authority of such municipality, and the remaining 49 percent of such  
20 proceeds shall be distributed to the board of education of the county school district;  
21 provided, however, that, if there is an independent school district in such municipality,  
22 then ~~such 23 percent of such proceeds shall be distributed to the county governing~~  
23 authority and 34 percent of such proceeds shall be distributed to the governing authority  
24 of such municipality and the remaining ~~49~~ 43 percent of such proceeds shall be  
25 distributed to the board of education of the independent school district."

26 **SECTION 2.**

27 This Act shall become effective upon its approval by the Governor or upon its becoming law  
28 without such approval.

29 **SECTION 3.**

30 All laws and parts of laws in conflict with this Act are repealed.