

House Bill 1336

By: Representatives Crowe of the 118th, Anderson of the 10th, LaHood of the 175th, Burchett of the 176th, Jenkins of the 136th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 12 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to ad valorem taxation of airline companies, so as to require that at least 50 percent
3 of revenues collected from a local tax jurisdiction's levy of ad valorem taxes on such tax
4 jurisdiction's apportionment of aircraft by the commissioner be dedicated to the maintenance
5 and operations of airports within the tax jurisdiction; to provide for a definition; to provide
6 for an effective date and applicability; to provide for related matters; to repeal conflicting
7 laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 12 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
11 valorem taxation of airline companies, is amended by revising Code Section 48-5-544,
12 relating to levy and collection of tax upon apportioned valuation of aircraft by local tax
13 jurisdictions, as follows:

14 "48-5-544.

15 (a) As used in this Code section, the term 'airport' shall have the same meaning as set forth
16 in Code Section 32-9-8.

17 (b) Each local tax jurisdiction to which a proposed valuation of aircraft is apportioned by
18 the commissioner shall assess its apportionment of aircraft and shall levy and collect a tax
19 thereupon as it does upon other property subject to taxation in ~~that~~ such jurisdiction.

20 (c) Each local tax jurisdiction that collects revenues from the tax provided under
21 subsection (b) of this Code section shall, if such jurisdiction contains one or more airports,
22 dedicate at least 50 percent of such revenues to the maintenance and operations of such
23 airport or airports."

24 **SECTION 2.**

25 This Act shall become effective on January 1, 2027, and shall be applicable to all taxable
26 years beginning on or after such date.

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.