

Senate Bill 522

By: Senators Echols of the 49th, Goodman of the 8th, Hatchett of the 50th, Dixon of the 45th, Hickman of the 4th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to excise taxes on rental motor vehicles, so as to provide for a fee on rental motor
3 vehicles; to provide a definition; to provide for rules and regulations; to provide funding for
4 tourism; to provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
8 excise taxes on rental motor vehicles, is amended by designating the existing provisions of
9 such article as Part 1 and adding a new part to read as follows:

10 "Part 2

11 48-13-100.

12 (a) As used in this part, the term 'temporary replacement motor vehicle' means a vehicle
13 rented or leased by a person temporarily to use while the vehicle that it is replacing is not
14 in use because of breakdown, repair, service, damage, or loss.

15 (b) On and after July 1, 2026, each rental motor vehicle concern renting or leasing motor
16 vehicles in this state shall charge a \$5.00 per day fee to the customer for each calendar day
17 such vehicle is rented or leased; provided, however, that such fee shall not apply with
18 respect to a temporary replacement motor vehicle. The rental motor vehicle concern shall
19 collect the fee at the time the customer pays for the rental or lease of the vehicle. The
20 rental motor vehicle concern collecting the fee shall by the fifteenth day of each month
21 remit all fees collected during the prior month to the department.

22 (c) Nothing in this part shall be construed to impair any existing contract.

23 (d) The commissioner shall promulgate and make available forms for the use of rental
24 motor vehicle concerns to assist in compliance with this part. The commissioner may
25 promulgate rules and regulations as necessary to implement the provisions of this part.

26 (e) It is the intention of the General Assembly, subject to appropriations, that at least 20
27 percent of the fees collected pursuant to subsection (b) of this Code section shall be made
28 available and used exclusively for tourism purposes in this state."

29 **SECTION 2.**

30 All laws and parts of laws in conflict with this Act are repealed.