

House Bill 425

By: Representatives Knight of the 130th, Newton of the 123rd, Rhodes of the 120th, and
Stephens of the 164th

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 tax on motor vehicles, so as to change certain definitions regarding
3 such taxation; to provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to alternative ad
7 valorem tax on motor vehicles, is amended in Code Section 48-5C-1, relating to definitions,
8 exemption from taxation, allocation and disbursement of proceeds, fair market value of
9 vehicle appealable, and report, by revising paragraph (2) as follows:

10 "(2) 'Immediate family member' means spouse, parent, child, sibling, grandparent, or
11 grandchild."

12 **SECTION 2.**

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

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SECTION 3.

16 All laws and parts of laws in conflict with this Act are repealed.