Senate Bill 273

By: Senators Dugan of the 30th, Sims of the 12th, Tate of the 38th, Dixon of the 45th, Williams of the 25th and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-5-478 of the Official Code of Georgia Annotated, relating to constitutional exemption from motor vehicle ad valorem taxation for disabled veterans, so as to remove a requirement that a motor vehicle display a certain license plate in order to qualify for an exemption from ad valorem taxation; to limit applicability of such exemption to a single vehicle; to provide for clarification that such exemption applies to alternative title ad valorem taxes; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-5-478 of the Official Code of Georgia Annotated, relating to constitutional exemption from motor vehicle ad valorem taxation for disabled veterans, is amended by revising subsection (a) as follows:

"(a) A motor vehicle owned by or leased to a disabled veteran who is a citizen and resident of this state ~~and on which such disabled veteran actually places the free disabled veteran motor vehicle license plate he or she receives pursuant to Code Section 40-2-69~~ is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes, including any alternative title ad valorem tax assessed pursuant to Code Section 48-5C-1.

Such exemption shall be applicable to a single motor vehicle owned by or leased to a disabled veteran. As used in this Code section, the term 'disabled veteran' shall have the same meaning as that term is defined in paragraph (1) of subsection (a) of Code Section 48-5-48.″

SECTION 2.

This Act shall become effective on January 1, 2024.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.