

The House Committee on Rules offers the following substitute to SB 146:

A BILL TO BE ENTITLED

AN ACT

1 To amend Article 2 of Chapter 2 of Title 46, Chapter 1 of Title 10, and Article 1 of Chapter 9
2 of Title 48 of the Official Code of Georgia Annotated, relating to jurisdiction of and powers
3 and duties of the Georgia Public Service Commission generally, selling and other trade
4 practices, and motor fuel tax, respectively, so as to provide for the regulation and taxation
5 of the provision of certain electricity used as a motor fuel in electric vehicles; to provide for
6 definitions; to exclude the provision of electricity to propel motor vehicles through an
7 electric vehicle charging station from the regulative authority of the Public Service
8 Commission; to provide for limitations upon the ownership, operation, and maintenance of
9 electric vehicle charging stations by electric utilities; to provide for standards for rates, terms,
10 and conditions of service by an electric utility in certain instances; to provide regulative
11 authority to the Department of Agriculture over electric vehicle charging stations; to provide
12 for operating and advertising standards, licensing, and inspections of electric vehicle
13 charging stations; to provide for penalties; to provide for condemnation and seizure of
14 noncompliant electric vehicle charging stations; to provide for collection of a motor fuel
15 excise tax upon the sale and use of certain electricity and hydrogen; to provide for
16 procedures, conditions, limitations, and exceptions upon collection of such excise tax; to
17 amend Code Section 40-2-151 of the Official Code of Georgia Annotated, relating to annual
18 license fees for operation of vehicles, fee for permanent licensing of certain trailers, and fee

for new passenger car with paid title ad valorem taxes, so as to remove a prohibition on the use of the Consumer Price Index for determining the annual adjustment of an annual fee for alternative fueled vehicles; to provide for related matters; to provide for effective dates; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

PART I
SECTION 1-1.

Article 2 of Chapter 2 of Title 46 of the Official Code of Georgia Annotated, relating to jurisdiction of and powers and duties of the Georgia Public Service Commission generally, is amended by adding a new Code section to read as follows:

"46-2-20.1.

(a) As used in this Code section, the term:

(1) 'Community charging equipment' means an electric vehicle charging station that has been approved for placement in service by the commission.

(2) 'Electric utility' shall have the same meaning as set forth in Code Section 46-1-1.

(3) 'Electric vehicle' shall have the same meaning as set forth in Code Section 10-1-220.

(4) 'Electric vehicle charging services' means the charging of electric vehicles from an electric vehicle charging station.

(5) 'Electric vehicle charging station' shall have the same meaning as set forth in Code Section 10-1-220.

(6) 'Premises' shall have the same meaning as provided in Code Section 46-3-3.

(b) Notwithstanding any other provision of law to the contrary, the provision of electric vehicle charging services by a person not otherwise subject to the jurisdiction of the commission shall not be considered a service of an electric utility subject to the authority

43 and jurisdiction of the commission. The supply of electricity by an electric utility subject
44 to Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric Service Act,'
45 to premises that are electric vehicle charging stations shall constitute the furnishing of
46 service under Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric
47 Service Act,' and shall be considered a sale at retail within the meaning of Code
48 Section 48-8-2. The mere provision of electric vehicle charging services alone shall not
49 violate Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric Service
50 Act,' so long as the provision of such services occurs upon the same parcel of property as
51 the electric vehicle charging station.

52 (c) No electric vehicle charging station that is publicly available, except for community
53 charging equipment, shall be provided, owned, operated, or maintained by an electric
54 utility unless such electric vehicle charging station is provided, owned, operated, and
55 maintained by a separate legal entity not subject to the authority of and regulation by the
56 commission.

57 (d) An electric utility's rates, terms, and conditions of service for the provider of any
58 electric vehicle charging services shall be the same as the rates, terms, and conditions of
59 service for any electric vehicle charging stations operated pursuant to subsection (c) of this
60 Code section."

61 **PART II**

62 **SECTION 2-1.**

63 Chapter 1 of Title 10 of the Official Code of Georgia Annotated, relating to selling and other
64 trade practices, is amended in Code Section 10-1-164, relating to requirements for signs
65 advertising retail motor fuel, advertising free gifts or services, enforcement, and penalty, by
66 adding a new subsection to read as follows:

"(a.1) For purposes of this Code section, the term 'motor fuel' means automotive gasoline and blended fuel, as such terms are defined in Code Section 10-1-232."

SECTION 2-2.

Said chapter is further amended by adding a new article to read as follows:

"ARTICLE 8A

10-1-220.

As used in this article, the term:

(1) 'Commissioner' means the Commissioner of Agriculture.

(2) 'Department' means the Department of Agriculture.

(3) 'Digital network' means internet enabled technology or digital media, including, but not limited to, consumer applications accessible through computers or mobile electronic devices, offered or used by an electric vehicle charging provider that allows a user to initiate a retail transaction to deliver electricity from an electric vehicle charging station to an electric vehicle.

(4) 'Electric vehicle' means a vehicle that is propelled by one or more electric motors fueled by energy stored in the form of a rechargeable battery.

(5) 'Electric vehicle charging provider' means the owner of an electric vehicle charging station.

(6) 'Electric vehicle charging station' means any device or group of devices that delivers electricity from a power source outside an electric vehicle into one or more electric vehicles and that is located somewhere other than a residence.

(7) 'Residence' means a single-family dwelling, multifamily dwelling, or a building which is an extended stay rental, as such term is defined in Code Section 48-13-50.3, where a device delivers electricity to an electric vehicle from a power source upon the

91 property of such a dwelling or building for purposes other than commercial or for the
92 exclusive use of certain persons located upon such property.

93 10-1-221.

94 (a) The administration of this article shall be vested in the Commissioner of Agriculture.

95 (b) The Commissioner shall be authorized to employ, in accordance with Chapter 20 of
96 Title 45, electric vehicle charging station inspectors to enforce this article. Such inspectors
97 shall be allowed expenses to be approved by the Commissioner. There shall be allowed
98 such further sums for the purchase of equipment, supplies, and clerical help and to pay any
99 other expenses incident to and necessary for the enforcement of this article as may
100 hereafter be appropriated.

101 (c) The Commissioner shall be authorized to require electric vehicle charging inspectors
102 to be bonded for the faithful performance of their duties at the expense of the department
103 if and to the extent such Commissioner deems it necessary for the proper protection of the
104 state and the public.

105 (d) The Commissioner shall be authorized to appoint and employ investigators who shall
106 have, in any case that there is reason to believe a violation of this article has occurred or
107 is about to occur, the right and power to serve subpoenas and to swear out and execute
108 search warrants and arrest warrants.

109 (e) The Commissioner may promulgate such rules and regulations, not inconsistent with
110 the provisions of this article, necessary for the administration and enforcement of this
111 article. Such rules and regulations shall take into consideration and provide for consistency
112 with any rules and regulations of the National Institute for Standards and Technology of
113 the United States Department of Commerce. Such rules and regulations shall be
114 promulgated in accordance with Chapter 13 of Title 50, the 'Georgia Administrative
115 Procedure Act.'

(f) The Commissioner and the Department of Revenue shall be authorized to share information necessary to efficiently administer and enforce the provisions of this article and Article 1 of Chapter 9 of Title 48, the 'Motor Fuel Tax Law.' Any confidential information furnished pursuant to this Code section shall retain its character as confidential and privileged information. Any person who divulges confidential information obtained pursuant to this Code section shall be subject to the same penalties as provided under Code Section 48-7-61 for unlawful divulgence of confidential tax information.

10-1-222.

(a) All electric vehicle charging stations shall be capable of accurately measuring and prominently displaying the amount of electricity delivered to each electric vehicle on a per kilowatt-hour basis, either directly upon the station or remotely through the use of a digital network. Such stations shall be further equipped with meters to record the total kilowatt-hours dispensed.

(b) All electric vehicle charging stations shall be subject to inspection as provided for in this article. Prior to operation of any electric vehicle charging station and annually thereafter, an electric vehicle charging provider shall register with the Commissioner in the form and manner prescribed by such Commissioner. Such registration shall include the location of the electric vehicle charging station; the name, brand, or manufacturer of the type of electric vehicle charging station, together with the name and address thereof; and certification that the electric vehicle charging station is in conformity with the specifications established pursuant to this article by the Commissioner. Certificates of registration issued by the Commissioner pursuant to this Code section shall be posted in a prominent and accessible place upon the electric vehicle charging station.

139 10-1-223.

140 Whenever the Commissioner shall find any person willfully marketing the delivery of
141 electricity for use in electric vehicles in violation of the laws of this state, of prescribed
142 specifications of this article, or rules and regulations promulgated pursuant to this article,
143 the Commissioner shall be authorized to apply to the superior court having jurisdiction over
144 the offender for an injunction against the continuance of any such violations. The
145 appropriate superior court shall have jurisdiction, upon hearing and for cause shown, to
146 grant such temporary or permanent injunction restraining further violations as the
147 circumstances appear to require.

148 10-1-224.

149 (a) Electric vehicle charging station inspectors shall inspect all electric vehicle charging
150 stations located in the territory assigned to them.

151 (b) All electric vehicle charging stations found to be giving accurate measure of the
152 amount of electricity delivered within the tolerance established by regulations of the
153 Commissioner shall have the electric vehicle charging station sealed with an official seal
154 applied by an inspector duly authorized by the Commissioner.

155 (c) If any electric vehicle charging station shall be found to be giving inaccurate measure
156 of the amount of electricity delivered in excess of the tolerance established by regulations
157 of the Commissioner, the inspector shall then and there notify the electric vehicle charging
158 provider, whether owner or lessee. Should the electric vehicle charging provider fail or
159 refuse to then and there make such adjustments as shall be necessary to bring the measure
160 within the allowed variation, the same shall be condemned and rendered inoperable
161 immediately by the inspector examining the same; and such electric vehicle charging
162 station shall not again be operated without the written consent of the Commissioner.
163 Inspectors shall be required to report to the Commissioner immediately the name and
164 number of any electric vehicle charging station condemned and rendered inoperable.

165 (d) When any electric vehicle charging station is condemned under this article by any
166 inspector, it shall be the duty of the inspector immediately to make affidavit before the
167 judge of the probate court of the county in which the electric vehicle charging station is
168 located that such station is being operated contrary to law by the electric vehicle charging
169 provider who shall be named in the affidavit. Thereupon the judge of the probate court
170 shall issue an order to the electric vehicle charging provider named in the affidavit to show
171 cause before him or her on the day named in the order, not more than ten days nor fewer
172 than three days from the issuance of the order, why the electric vehicle charging station
173 should not be forfeited, confiscated to the state, and dismantled. On such day named in the
174 order, it shall be the duty of the judge of the probate court to hear the respective parties and
175 to determine whether or not the electric vehicle charging station has been operated contrary
176 to the provisions of this article. If the judge of the probate court finds that the electric
177 vehicle charging station has been so operated, he or she shall forthwith issue an order
178 adjudging the electric vehicle charging station to be forfeited and confiscated to the state
179 and directing the sheriff of the county to dismantle the electric vehicle charging station and
180 take it into his or her possession, and, after ten days' notice by posting or publication, as
181 the court may direct, to sell the electric vehicle charging station to the highest bidder for
182 cash. The proceeds of sale, or as much thereof as may be necessary, shall be used by the
183 sheriff, first, to pay the costs associated with sale, which shall be the same as in cases of
184 attachment, and the sheriff shall thereupon pay over and deliver the residue, if any, to the
185 person from whose possession the electric vehicle charging station has been taken.

186 (e) It shall be unlawful to install or operate any electric vehicle charging station which can
187 be secretly manipulated in such manner as to give short measure. Such inaccurate electric
188 vehicle charging station shall be condemned as provided in this Code section, and
189 thereafter it shall be unlawful for any person to resell any electricity from such electric
190 vehicle charging station until such station has been made or altered to comply with this
191 article and has been inspected and approved for service by the inspector.

(f) It shall be unlawful for anyone to remove a seal applied by an inspector to an electric vehicle charging station without first securing consent of the Commissioner, whose consent may be given through one of the duly authorized inspectors.

(g) The department shall have the power to implement rules and regulations necessary to carry out the inspections of electric vehicle charging stations as provided for by this Code section.

10-1-225.

(a) Any sign or placard or other means used to advertise the price of electricity for sale at retail through an electric vehicle charging station may contain a separate listing of the price and a separate listing of each tax thereon, but must contain a total of such price and taxes which shall be at least as large as the listing of the price or any tax thereon. Numbers used to advertise the total price of such electricity shall be of uniform size; and, where fractions are used, the numerator and denominator thereof combined shall be of the same size as any whole numbers used. It shall not be necessary that a denominator be used to indicate fractions; but, if one is not used, the numerator must be at least half the size of the whole number used. When the price of electricity for sale at retail through an electric vehicle charging station is advertised on any sign, billboard, placard, or other advertising medium, it shall be unlawful to place a higher price on any electric vehicle charging station delivering such electricity or to charge a higher price for such electricity. Any electric vehicle charging provider shall not be precluded from giving a discount from the posted or advertised price if the purchaser of the electricity buys additional merchandise.

(b) It shall be unlawful for any electric vehicle charging provider to advertise upon the purchase of electricity either free:

(1) Gifts or other products unless such provider has sufficient number of gifts or products on hand to supply the reasonably expectable demand or the advertisement discloses a limitation of quantity; or

(2) Car washes or other services unless such provider is prepared, in the absence of causes beyond the reasonable control of the offerer, to perform such car washes or the services advertised at the time of the purchase at such provider's place of business or at a place of business affiliated by trademark or agreement with such provider. If the free car washes or other services advertised are to be performed at a place of business affiliated by trademark or agreement but in a separate location, such fact shall be so stated on the sign, billboard, placard, or other advertising medium used.

(c) Nothing in this Code section shall preclude posting on any electric vehicle charging station a separate statement of taxes included in the total purchase price for the purpose of complying with Chapter 8 of Title 48.

(d) Electric vehicle charging inspectors and any and all law enforcement officers in this state are charged with enforcement of this Code section.

(e) Any person, firm, association, or corporation violating this Code section shall be guilty of a misdemeanor.

10-1-226.

Any person violating any provision of:

(1) This article relating to the inspection of electric vehicle charging stations and the resale of electricity;

(2) Code Section 10-1-225 providing for the regulation of signs advertising the price for the resale of electricity by electric vehicle charging providers; or

(3) Any rule, regulation, or standard promulgated or adopted by the Commissioner or the department under the provisions of this article

shall be liable for a civil penalty not to exceed \$1,000.00 for each violation. The Commissioner, after a hearing, shall determine whether any person has violated this Code section and upon a proper finding may issue his or her order imposing a civil penalty as

provided in this Code section. All hearings and proceedings under this Code section shall be held and taken under Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.'

10-1-227.

Any electric vehicle charging station inspector who, while in office, shall be interested directly or indirectly in the manufacture or vending of any electric vehicle charging station shall be guilty of a misdemeanor and shall be disqualified from providing services as an electric vehicle charging station inspector until such interest no longer exists.

10-1-228.

Any person or association of persons, firm, or corporation that violates any of the provisions of this article relating to inspection of electric vehicle charging stations and the resale of electricity or any rule or regulation promulgated by the Commissioner for the enforcement of this article shall be guilty of a misdemeanor."

PART III

SECTION 3-1.

Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to motor fuel tax, is amended in Code Section 48-9-2, relating to definitions relative to motor fuel tax, by revising paragraphs (5) and (5.2) and by adding a new paragraph to read as follows:

"(5) 'Distributor' means every person other than the United States or any of its agencies who:

(A) Produces, refines, prepares, distills, manufactures, blends, or compounds motor fuel of a type other than electricity in this state;

(B) Makes the first sale in this state of any motor fuel imported into this state after the motor fuel has been received in this state;

(C) Consumes or uses in this state any motor fuel imported into this state before the motor fuel has been received by any other person in this state;

(D) Purchases motor fuel for export from this state;

(E) Consumes or uses motor fuel of a type other than gasoline or electricity for both highway and nonhighway use and who elects to become licensed as a distributor to obtain the exemption allowed by this article;

(F) Sells motor fuel of a type other than gasoline or electricity to consumers who have no highway use of such fuel and who elects to become licensed as a distributor to obtain the exemptions allowed by this article; ~~or~~

(G) Consumes, uses, or sells electricity as a motor fuel through an electric vehicle charging station for both highway and nonhighway use;

(H) Consumes, uses, or sells hydrogen through electrolysis, reforming, or another method for the purpose of powering a vehicle; or

(I) Imports motor fuel into this state for production, refining, preparation, distilling, manufacturing, blending, compounding, consumption, or use within this state."

"(5.2) 'Electric vehicle charging station' shall have the same meaning as set forth in Code Section 10-1-220.

(5.3) 'Export and import' means:

(A) When motor fuels are sold for export and delivered across the boundaries of this state by or for the seller, such action is presumed to be an export from the place of origin and an import into the destination state or country by the seller; and

(B) When motor fuels are purchased for export and transported across the boundaries of this state by or for the purchaser, such action is presumed to be an export from the place of origin and an import into the destination state or country by the purchaser."

SECTION 3-2.

Said article is further amended in Code Section 48-9-3, relating to levy of excise tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate, prohibition of tax on motor fuel by political subdivisions, exception, and exempted sales, by revising subsection (a) and subdivision (b)(7)(B)(ii)(I) and by adding a new subsection to read as follows:

"(a)(1) An excise tax is imposed at the rate of 26¢ per gallon on distributors who sell or use motor fuel, other than diesel fuel, within this state. An excise tax is imposed at the rate of 29¢ per gallon on distributors who sell or use diesel fuel within this state. It is the intention of the General Assembly that the legal incidence of the tax be imposed upon the distributor.

(1.1)(A) Beginning on July 1, 2016, and annually thereafter, the amount of this excise tax per gallon on distributors shall be automatically adjusted on an annual basis in accordance with this paragraph.

(B) Using 2014 as a base year, the department shall determine the average miles per gallon of all new vehicles registered in this state pursuant to Code Section 48-5C-1 using the average of combined miles per gallon published in the United States Department of Energy Fuel Economy Guide. Beginning on July 1, 2016, and each year thereafter, the department shall calculate the average miles per gallon of all new vehicles registered in this state in the previous year. The excise tax rate shall be multiplied by the percentage increase or decrease in fuel efficiency from the previous year, and the resulting increase or decrease shall be added to the excise tax rate to determine the preliminary excise tax rate.

(C) Once the preliminary excise tax rate is established, it shall be multiplied by the annual percentage of increase or decrease in the Consumer Price Index. The resulting calculation shall be added to the preliminary excise tax rate, and the result of such

calculation shall be the new excise tax rate for motor fuels for the next calendar year.

~~The Consumer Price Index shall no longer be used after July 1, 2025.~~

(2) In the event any motor fuels which are not commonly sold or measured by the gallon or which are not otherwise provided for by this Code section are used in any motor vehicles on the public highways of this state, the commissioner may assess, levy, and collect a tax upon such fuels, under such regulations as the commissioner may promulgate, in accordance with and measured by the nearest power potential equivalent to that of one gallon of regular grade gasoline. Any determination by the commissioner of the power potential equivalent of such motor fuels shall be prima-facie correct. Upon each such quantity of such fuels used upon the public highways of this state, a tax at the same rate per gallon imposed on motor fuel under paragraph (1) of this subsection shall be assessed and collected.

(3) No county, municipality, or other political subdivision of this state shall levy any fee, license, or other excise tax on a gallonage or gallonage equivalent basis upon the sale, purchase, storage, receipt, distribution, use, consumption, or other disposition of motor fuel. Nothing contained in this article shall be construed to prevent a county, municipality, or other political subdivision of this state from levying license fees or taxes upon any business selling motor fuel.

(4)(A) For purposes of this subsection, and notwithstanding ~~the provisions of paragraph (2) of this subsection and~~ any provision contained in the National Bureau of Standards Handbook or any other national standard that may be adopted by law or regulation, the gallon equivalent of:

(i) Compressed ~~compressed~~ natural gas shall be not less than 110,000 British thermal units ~~and the gallon equivalent of liquefied;~~

(ii) Electricity shall be not more than 11 kilowatt-hours;

(iii) Hydrogen shall be not less than 2.2 pounds; and

(iv) Liquefied natural gas shall not be less than 6.06 pounds.

(B) As used in this paragraph, the term:

(i) 'Compressed natural gas' means a mixture of hydrocarbon gases and vapors, consisting principally of methane in gaseous form, that has been compressed for use as a motor fuel.

(ii) 'Electricity' means electricity for use as a motor fuel.

(iii) 'Liquefied natural gas' means methane or natural gas in the form of a cryogenic or refrigerated liquid for use as a motor fuel."

"(ii)(I) Any special fuel sold by a distributor to a purchaser who has a storage receptacle which has a connection to a withdrawal outlet that may be used for highway use, as defined in paragraph (8) of Code Section 48-9-2, and any special fuel delivered from an electric vehicle charging station, is not exempt from the motor fuel and road taxes imposed by this article unless: (1) the purchaser is at the time of sale a valid licensed distributor of that type of motor fuel, or (2) an exemption certificate has been obtained ~~from the purchaser~~ on forms furnished by the Department of Revenue showing that ~~the purchaser has~~ there is no highway use of such fuels and the person obtaining such fuel is not a reseller of such fuels. Each exemption certificate shall be valid for a period of not more than three years and shall be kept by the distributor as one of the records specified in Code Section 48-9-8. It shall be the responsibility of the purchaser to notify the distributor when the purchaser is no longer qualified for the nonhighway exemption. All applicable taxes must be charged the purchaser until the purchaser is granted a valid distributor's license for that type of motor fuel."

"(c.1) No tax is imposed by this article upon or with respect to electricity or hydrogen sold for uses other than as a motor fuel."

SECTION 3-3.

Said article is further amended in 48-9-8, relating to tax reports from distributors, quarterly or annual, contents, payment, time, business records of distributors, resellers, and retailers, inspection, and dyed fuel oil notices, by revising paragraph (3) of subsection (c) as follows:

"(3) Every person who sells motor fuel at retail shall make the sales through pumps or systems equipped with meters or totalizers. Every person making sales ~~must~~ shall maintain for a period of three years records of gallons or gallon equivalents received and sold to account for all motor fuel."

SECTION 3-4.

Said article is further amended in Code Section 48-9-9, relating to reports of motor fuel deliveries, persons required to report, procedure, restrictions on delivery, and reports of unlicensed purchasers, by revising subsections (a) and (c) as follows:

"(a)(1) A report of all deliveries of motor fuel other than special fuel of a type other than electricity shall be made to the commissioner by:

(A) Each of the following companies and carriers transporting motor fuel either in interstate or in intrastate commerce to points within this state:

(i) Every railroad company;

(ii) Every street, suburban, or interurban railroad company;

(iii) Every pipeline company;

(iv) Every water transportation company;

(v) Every common or contract carrier; and

(vi) Every operator of a terminal;

(B) Every person transporting motor fuel by whatever manner to a point in this state from any point outside this state; and

(C) Every person transporting motor fuel from a point in this state to a point outside this state.

(2) Each report required by this subsection shall be:

(A) Made under oath on forms prescribed by the commissioner; and

(B) Filed by the twentieth day of each calendar month to cover the preceding calendar month's activities."

"(c) No person shall transport motor fuel ~~in~~ over the public highways or navigable waters of this state except in a transport tank truck or vessel which is visibly marked on each side and on the rear with the words 'Motor Fuel,' 'Flammable,' or other indication of the type of product being transported suitable to the commissioner or other regulatory agencies, together with the name and address of the owner of the transport tank truck or vessel and the tank registration number. This subsection shall not apply to vehicles or vessels transporting motor fuel contained in their running tanks and used solely for their propulsion or to vehicles or vessels transporting not more than five gallons of motor fuel for emergency purposes."

SECTION 3-5.

Said article is further amended in Code Section 48-9-12, relating to powers of the commissioner, notice of cancellation of license, retention of bonds, public inspection of records, assessment based on commissioner's estimate, agreements for time extension, and list of licensed distributors, by revising subsection (e) as follows:

"(e) When any distributor neglects or refuses to file the required reports or fails to maintain auditable records that account for tax exemptions taken on motor fuel as required by this article or files an incorrect or fraudulent report, the commissioner or his authorized agents shall determine from the best information available the number of gallons or gallon equivalents of motor fuel to be taxed. The commissioner shall impose the tax, penalty, and interest due. Estimates by the commissioner or his authorized agents shall be prima-facie evidence of the claim of the state and the burden of proof to establish the accountability of

motor fuel shall be on the distributor to show that the assessment is incorrect and contrary to law."

PART IV
SECTION 4-1.

Code Section 40-2-151 of the Official Code of Georgia Annotated, relating to annual license fees for operation of vehicles, fee for permanent licensing of certain trailers, and fee for new passenger car with paid title ad valorem taxes, is amended by revising division (19)(B)(iii) as follows:

"(iii) The fees in this paragraph shall be automatically adjusted on an annual basis by multiplying the percentage of increase or decrease in fuel efficiency from the previous year as measured by using the average of combined miles per gallon published in the United States Department of Energy Fuel Economy Guide against the current fee, and the resulting increase or decrease shall be added or subtracted from the fee. This preliminary fee adjustment shall then be multiplied by the increase or decrease in the Consumer Price Index percentage for the applicable year, and the result will be added or subtracted from the preliminary fee to produce the fee for the year. The first adjustment shall be calculated and implemented on July 1, 2016. ~~The Consumer Price Index shall no longer be used after July 1, 2018.~~"

PART V
SECTION 5-1.

(a) Except as otherwise provided for in subsection (b), this Act shall become effective on July 1, 2023.

(b) Part II of this Act, which provides for the regulative authority of the Department of Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective on January 1, 2025.

SECTION 5-2.

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