

House Bill 66

By: Representatives Stephens of the 164th and Fleming of the 114th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to title
2 ad valorem tax on motor vehicles, so as to expand the definition of a rental motor vehicle
3 with respect to the tax; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to title ad valorem
8 tax on motor vehicles, is amended by revising paragraph (5) of subsection (a) of Code
9 Section 48-5C-1, relating to alternative ad valorem taxation of motor vehicles and title ad
10 valorem tax fee, as follows:

11 "(5) 'Rental motor vehicle' means:

12 (A) A a motor vehicle designed to carry 15 or fewer passengers and used primarily for
13 the transportation of persons that is rented or leased without a driver; or

14 (B) A motor vehicle that has been significantly modified at a manufacturing facility in
15 this state, provided that:

16 (i) Such manufacturing facility is operated by the owner of such motor vehicle;

