

House Bill 273

By: Representatives Stephens of the 164th, Kelley of the 16th, Smith of the 138th, Blackmon of the 146th, Crowe of the 118th, and others

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 change certain definitions regarding such taxation;
3 to provide for an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

6 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to title ad valorem
7 tax on motor vehicles, is amended in Code Section 48-5C-1, relating to alternative ad
8 valorem taxation of motor vehicles and title ad valorem tax fee, by revising paragraph (2) as
9 follows:

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

12 style="text-align:center">**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16 All laws and parts of laws in conflict with this Act are repealed.