

House Bill 274

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
2 alternative ad valorem tax on motor vehicles, so as to change certain definitions regarding
3 such taxation; to provide for an effective date; 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 alternative ad
8 valorem tax on motor vehicles, is amended in Code Section 48-5C-1, relating to definitions,
9 exemption from taxation, allocation and disbursement of proceeds, fair market value of
10 vehicle appealable, and report, by revising paragraph (2) as follows:

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

13 style="text-align:center">**SECTION 2.**

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

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SECTION 3.

17 All laws and parts of laws in conflict with this Act are repealed.