

The House Committee on Ways and Means offers the following substitute to HB 66:

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 provide for an alternative method for payment of
3 such ad valorem tax for certain modified rental vehicles; to provide for definitions; to provide
4 for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **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 in subsection (d) of Code Section 48-5C-1, relating to
9 alternative ad valorem taxation of motor vehicles and title ad valorem tax fee, by repealing
10 paragraph (7.1) and adding a new paragraph to read as follows:

11 “(19)(A) As used in this paragraph, the term:

12 (i) 'For-hire charter bus or motor coach' means a motor vehicle designed for carrying
13 more than 15 passengers and used for the transportation of persons for compensation.

14 (ii) 'Special modified rental vehicle' means a motor vehicle that has been significantly
15 modified at a manufacturing facility in this state, provided that:

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

17 (II) Such owner primarily uses such motor vehicle by renting or leasing it without
18 a driver to businesses; and

19 (III) Such rental or lease transactions are subject to Georgia state and local sales
20 and use taxes.

21 (B) In the case of for-hire charter buses or motor coaches or special modified rental
22 vehicles, the person applying for a certificate of title shall be required to pay title ad
23 valorem tax fees in the amount of 50 percent of the amount which would otherwise be
24 due and payable under this subsection at the time of filing the application for a
25 certificate of title, and the remaining 50 percent shall be paid within 12 months
26 following the filing of such application."

27 **SECTION 2.**

28 All laws and parts of laws in conflict with this Act are repealed.