

House Bill 429 (COMMITTEE SUBSTITUTE)

By: Representatives Wilkerson of the 38<sup>th</sup>, Prince of the 132<sup>nd</sup>, Seabaugh of the 34<sup>th</sup>, Blackmon of the 146<sup>th</sup>, Smith of the 41<sup>st</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to ad valorem taxation of motor vehicles, so as to exempt from ad  
3 valorem taxation motor vehicles owned by a natural person for which a title was issued in  
4 this state before March 1, 2013; to provide for related matters; to provide for an effective  
5 date and applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
9 relating to ad valorem taxation of motor vehicles, is amended by revising subsection (a) of  
10 Code Section 48-5-471, relating to motor vehicles subject to ad valorem taxation, as follows:

11 "(a) Every motor vehicle owned in this state by a natural person is, except as specifically  
12 provided in Code Section 48-5-472.1, subject to ad valorem taxation by the various tax  
13 jurisdictions authorized to impose an ad valorem tax on property as provided in Code  
14 Section 48-5-473; provided, however, that under no circumstances shall such ad valorem  
15 taxation be collected more than one time per calendar year with respect to the same motor  
16 vehicle. Every vehicle owned in this state by an entity other than a natural person is,

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17 except as specifically provided in Code Section 48-5-472, subject to ad valorem taxation  
18 by the various tax jurisdictions authorized to impose an ad valorem tax on property as  
19 provided in Code Section 48-5-473; provided, however, that under no circumstances shall  
20 such ad valorem taxation be collected more than one time per calendar year with respect  
21 to the same motor vehicle. Taxes shall be charged against the owner of the property, if  
22 known, and, if unknown, against the specific property itself."

23 **SECTION 2.**

24 Said part is further amended by adding a new Code section to read as follows:

25 "48-5-472.1.

26 Motor vehicles owned by a natural person for which a title was issued in this state before  
27 March 1, 2013, shall constitute a separate subclassification of motor vehicles within the  
28 motor vehicle classification of tangible property for ad valorem taxation purposes. The  
29 procedures prescribed in this part for returning motor vehicles for ad valorem taxation,  
30 determining the applicable rates for taxation, and collecting the ad valorem taxes imposed  
31 on motor vehicles shall not apply to such motor vehicles. Motor vehicles owned by a  
32 natural person for which a title was issued in this state before March 1, 2013, shall not be  
33 returned for ad valorem taxation, shall not be taxed, and no taxes shall be collected on such  
34 motor vehicles."

35 **SECTION 3.**

36 This Act shall become effective on January 1, 2027, and shall be applicable to all taxable  
37 years beginning on or after such date.

38 **SECTION 4.**

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