

The Senate Committee on Finance offered the following substitute to HB 186:

MOOT

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to eliminate the title ad valorem tax fee requirement for certain inherited
3 vehicles; to revise the definition of the term "tourism product development" relative to excise
4 tax on rooms, lodgings, and accommodations to include air service product expansion at air
5 carrier airports; to provide for related matters; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
10 amended in Code Section 48-5C-1, relating to alternative ad valorem taxation of motor
11 vehicles and title ad valorem tax fee, by revising subparagraph (d)(1)(B) as follows:

12 "(B) Upon the death of an owner of a motor vehicle which has become subject to
13 paragraph (1) of subsection (b) of this Code section, the immediate family member or
14 immediate family members of such owner who receive such motor vehicle pursuant to
15 a will or under the rules of inheritance shall not be subject to a state title ad valorem tax
16 fee pursuant to this subsection for such motor vehicle in an amount equal to one-quarter

17 ~~of 1 percent of the fair market value of the motor vehicle and a local title ad valorem~~
18 ~~tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the~~
19 ~~motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as~~
20 ~~authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution."~~

21 **SECTION 2.**

22 Said title is further amended in paragraph (6) of Code Section 48-13-50.2, relating to
23 definitions relative to excise tax on rooms, lodgings, and accommodations, by striking "or"
24 at the end of subparagraph (O), by replacing the period with "; and" at the end of
25 subparagraph (P), and by adding a new subparagraph to read as follows:

26 "(Q) Air service product expansion at air carrier airports."

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.