

ADOPTED

Senator Strickland of the 42nd offered the following amendment #1:

1 *Amend HB 296 (LC 39 4667S) by inserting after "formats;" on line 14 the following:*

2 to amend Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to
3 alternative ad valorem taxation of motor vehicles and title ad valorem tax fee, so as to
4 provide for an alternative method for payment of title ad valorem tax for certain modified
5 rental vehicles; to provide for definitions;

6 *By inserting after line 111 the following:*

7 Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to alternative ad
8 valorem taxation of motor vehicles and title ad valorem tax fee, is amended in subsection (d)
9 by repealing paragraph (7.1) and by adding a new paragraph to read as follows:

10 "(19)(A) As used in this paragraph, the term:

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

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

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

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

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

20 (IV) Such owner provides the department with an affidavit affirming that the
21 vehicle has been significantly modified and that the other qualifications of this
22 definition have been met for such vehicle.

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

29

SECTION 6.