

House Bill 964 (COMMITTEE SUBSTITUTE)

By: Representatives Cannon of the 172<sup>nd</sup>, Chastain of the 7<sup>th</sup>, McDonald III of the 26<sup>th</sup>, Williams of the 168<sup>th</sup>, Lumsden of the 12<sup>th</sup>, and others

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 exempt from the state and local title ad valorem tax fee certain motor  
3 vehicles used in the provision of fire protection services for local governments; to exempt  
4 from sales and use taxes sales of tangible personal property used in the provision of fire  
5 protection services for local governments; to provide for related matters; to repeal conflicting  
6 laws; and for other 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 subsection (d) of Code Section 48-5C-1, relating to alternative ad valorem  
11 taxation of motor vehicles and title ad valorem tax fee, by adding a new paragraph to read  
12 as follows:

13 “(6.1) Motor vehicles owned or leased by or to an organization that is exempt from  
14 taxation under Section 501(c)(3) of the Internal Revenue Code and used substantially in  
15 the exercise of the general and emergency powers enumerated in Code Sections 25-3-1  
16 and 25-3-2 for a county, city, or other political subdivision shall not be subject to the state

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17 and local title ad valorem tax fees provided for under paragraph (1) of subsection (b) of  
18 this Code section."

19 **SECTION 2.**

20 Said title is further amended in Code Section 48-8-3, relating to exemptions from sales and  
21 use taxes, by revising paragraph (26), which is reserved, as follows:

22 "(26) Sales of tangible personal property to an organization that is exempt from taxation  
23 under Section 501(c)(3) of the Internal Revenue Code to be used substantially in the  
24 exercise of the general and emergency powers enumerated in Code Sections 25-3-1  
25 and 25-3-2 for a county, city, or other political subdivision ~~Reserved;~~"

26 **SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.