

The Senate Committee on Finance offered the following substitute to HB 964:

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 revise a definition; to provide for related
6 matters; to repeal conflicting 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

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 Said title is further amended in Code Section 48-11-1, relating to definitions relative to taxes
28 on tobacco and vaping products, by revising paragraph (2) as follows:

29 "(2) 'Alternative nicotine product dealer' means any person ~~located within the borders of~~
30 ~~this state~~ who sells or distributes alternative nicotine products to a consumer in this state."

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.